

Public Document Pack

Sefton Council 

MEETING: CABINET
DATE: Thursday 13th February, 2020
TIME: 10.00 am
VENUE: Birkdale Room, Town Hall, Southport

DECISION MAKER: **CABINET**

Councillor Maher (Chair)
Councillor Atkinson
Councillor Cummins
Councillor Fairclough
Councillor Hardy
Councillor John Joseph Kelly
Councillor Lappin
Councillor Moncur
Councillor Veidman

COMMITTEE OFFICER: Paul Fraser
Senior Democratic Services Officer
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The Cabinet is responsible for making what are known as Key Decisions, which will be notified on the Forward Plan. Items marked with an * on the agenda involve Key Decisions

A key decision, as defined in the Council's Constitution, is: -

- any Executive decision that is not in the Annual Revenue Budget and Capital Programme approved by the Council and which requires a gross budget expenditure, saving or virement of more than £100,000 or more than 2% of a Departmental budget, whichever is the greater
- any Executive decision where the outcome will have a significant impact on a significant number of people living or working in two or more Wards

If you have any special needs that may require arrangements to facilitate your attendance at this meeting, please contact the Committee Officer named above, who will endeavour to assist.

We endeavour to provide a reasonable number of full agendas, including reports at the meeting. If you wish to ensure that you have a copy to refer to at the meeting, please can you print off your own copy of the agenda pack prior to the meeting.

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A G E N D A

Items marked with an * involve key decisions

<u>Item No.</u>	<u>Subject/Author(s)</u>	<u>Wards Affected</u>	
1	Apologies for Absence		
2	Declarations of Interest Members are requested at a meeting where a disclosable pecuniary interest or personal interest arises, which is not already included in their Register of Members' Interests, to declare any interests that relate to an item on the agenda. Where a Member discloses a Disclosable Pecuniary Interest, he/she must withdraw from the meeting room, including from the public gallery, during the whole consideration of any item of business in which he/she has an interest, except where he/she is permitted to remain as a result of a grant of a dispensation. Where a Member discloses a personal interest he/she must seek advice from the Monitoring Officer or staff member representing the Monitoring Officer to determine whether the Member should withdraw from the meeting room, including from the public gallery, during the whole consideration of any item of business in which he/she has an interest or whether the Member can remain in the meeting or remain in the meeting and vote on the relevant decision.		
3	Minutes of the Previous Meeting Minutes of the meeting held on 6 February 2020 to follow		
* 4	The Prudential Code for Capital Finance in Local Authorities - Prudential Indicators 2020/21 Report of the Head of Corporate Resources	All Wards	(Pages 5 - 16)
* 5	Treasury Management Policy and Strategy 2020/21 Report of the Head of Corporate Resources	All Wards	(Pages 17 - 52)

* 6	Capital Strategy 2020/21 to 2024/25 Report of the Head of Corporate Resources	All Wards	(Pages 53 - 70)
* 7	Robustness of the 2020/21 Budget Estimates and the Adequacy of Reserves – Local Government Act 2003 - Section 25 Report of the Head of Corporate Resources	All Wards	(Pages 71 - 88)
* 8	Revenue and Capital Budget Plan 2020/21 – 2022/23 and Council Tax 2020/21 Report of the Chief Executive and Head of Corporate Resources	All Wards	(Pages 89 - 268)

Report to:	Cabinet	Date of Meeting:	13 February 2020
Subject:	The Prudential Code for Capital Finance in Local Authorities - Prudential Indicators 2020/21		
Report of:	Head of Corporate Resources	Wards Affected:	All Wards
Portfolio:	Cabinet Member - Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	Yes	Included in Forward Plan:	Yes
Exempt / Confidential Report:	No		

Summary:

The CIPFA Prudential Code for Capital Finance in Local Authorities was introduced following the Local Government Act 2003. It details a number of measures / limits / parameters (Prudential Indicators) that are required to be set each financial year. The approval of these limits will provide a benchmark to measure actual performance against, to help ensure that the Council complies with relevant legislation, is acting prudently and that its capital expenditure proposals are affordable.

Recommendation(s):

Cabinet is recommended to:

- 1) Recommend to Council that the Prudential Indicators (as detailed in the report) are set as the basis for compliance with The Prudential Code for Capital Finance in Local Authorities;
- 2) Note that the relevant Prudential Indicators will be revised as required and that any changes will be brought to Cabinet and then to Council for approval;
- 3) Note that the estimates of capital expenditure may change as grant allocations are received; and
- 4) Recommend to Council that authority is delegated to the Head of Corporate Resources in conjunction with the Cabinet Member – Regulatory, Compliance and Corporate Services to manage the Authorised Limit and Operational Boundary for external debt as detailed in Section 5 of the report.

Council is recommended to:

- 1) Approve the Prudential Indicators (as detailed in the report) as the basis for compliance with The Prudential Code for Capital Finance in Local Authorities;
- 2) Note that relevant Prudential Indicators will be revised as required and that any changes will be brought to Cabinet and then to Council for approval;
- 3) Note that the estimates of capital expenditure may change as grant allocations are received; and
- 4) Delegate authority to the Head of Corporate Resources in conjunction with the Cabinet Member – Regulatory, Compliance and Corporate Services to manage the Authorised Limit and Operational Boundary for external debt as detailed in Section 5 of the report.

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Reasons for the Recommendation(s):

To enable the Council to effectively manage its Capital Financing activities and comply with the CIPFA Prudential Code for Capital Finance in Local Authorities. The prudential indicators for the forthcoming and following years must be set before the beginning of the forthcoming year.

Alternative Options Considered and Rejected:

None

What will it cost and how will it be financed?

(A) Revenue Costs

n/a

(B) Capital Costs

n/a

Implications of the Proposals:

Resource Implications (Financial, IT, Staffing and Assets):
The prudential indicators will allow for capital spending obligations to be managed within the budget for 2020/21.
Legal Implications: None.
Equality Implications: None.

Contribution to the Council's Core Purpose:

Protect the most vulnerable: n/a
Facilitate confident and resilient communities: n/a
Commission, broker and provide core services: n/a
Place – leadership and influencer: Support strategic planning and promote innovative, affordable and sustainable capital investment projects through application of the CIPFA Prudential Code.
Drivers of change and reform: n/a
Facilitate sustainable economic prosperity: Support Capital Investment by measuring the impact and affordability of decisions over the medium-term financial planning horizon.
Greater income for social investment: n/a
Cleaner Greener: n/a

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Head of Corporate Resources (FD5943/20) and the Chief Legal and Democratic Officer (LD4126/20) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

None.

Implementation Date for the Decision

With immediate effect.

Contact Officer:	Graham Hussey
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Appendices:

There are no appendices to this report

Background Papers:

There are no background papers available for inspection.

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1. Introduction

- 1.1. The CIPFA Prudential Code for Capital Finance in Local Authorities (The Prudential Code) was introduced following the Local Government Act 2003. It details a number of measures/limits/parameters (Prudential Indicators) that are required to be set each financial year. The approval of these limits will ensure that the Council complies with the relevant legislation, is acting prudently and that its capital expenditure proposals are affordable.
- 1.2. CIPFA introduced a revised version of the code in December 2017 and this has been adopted in setting the estimated Prudential Indicators for financial years 2019/20 to 2022/23.
- 1.3. The Council is required to approve Prudential Indicators for the following items:
 - (i) Capital Expenditure (Section 2);
 - (ii) Financing Costs/Net Revenue Stream (Section 3);
 - (iii) Capital Financing Requirement (Section 4);
 - (iv) External Debt (Section 5-7);
 - (v) Treasury Management Indicators (Section 8).

These indicators are presented in the following paragraphs and summarised at Annex A.

2. Prudential Indicator – Capital Expenditure

- 2.1. This indicator details the overall total planned capital expenditure of the Council and therefore reflects the Council's Capital Programme.
- 2.2. The actual capital expenditure that was incurred in 2018/19 and the estimated current and future years capital programme are recommended for approval:

Capital Expenditure - 2018/19 to 2022/23					
	2018/19 £m Actual	2019/20 £m Estimate	2020/21 £m Estimate	2021/22 £m Estimate	2022/23 £m Estimate
TOTAL	23.019	27.579	56.817	9.068	1.911

- 2.3. The estimated levels of expenditure above represent those elements approved by Council and which have been included within the Capital Programme.
- 2.4. The increase in capital expenditure during 2020/21 represents additional allocations added as part of the traditional capital programme and new schemes included in the Council's Strategic Investment Programme. The majority of the additional expenditure will be funded from external grants, contributions and capital receipts. This may change as grant allocations and additional capital schemes are made known to the Council and are approved for inclusion within the Capital Programme.

3. Prudential Indicator – Financing Costs/Net Revenue Stream

- 3.1. This indicator measures the total capital financing costs of capital expenditure as a proportion of the total level of income from Government Grants, local Council Tax and Business Rates payers. This measure demonstrates the affordability of capital plans by comparing the cost of borrowing undertaken to fund the capital programme (in previous years and for planned expenditure in future years) to the net revenue available to the Council in each of those years.
- 3.2. Actual figures for 2018/19 and estimates of the ratio for 2019/20 and future years are:

Financing Costs / Net Revenue Stream					
	2018/19 £m Actual	2019/20 £m Estimate	2020/21 £m Estimate	2021/22 £m Estimate	2022/23 £m Estimate
Ratio	3.5%	3.7%	4.1%	4.0%	3.8%

- 3.3. The estimates of financing costs include current commitments and proposals contained in the capital programme and new borrowing requirements in the Capital Programme. These borrowing requirements include projects and schemes that generate savings and income streams to the council that support repayment schedules.
- 3.4. The increase in financing costs forecast during 2020/21 is the result of an upfront payment to Merseyside Pension Fund (currently estimated to be £43.623m) which will be funded by borrowing.
- 3.5. The Merseyside Pension Fund has offered the Council the opportunity to prepay (in April 2020) a proportion of the total expected contributions for the three-year valuation period at a discount. The Council has previously taken a similar opportunity at the start of the last two valuation periods. Officers have discussed the proposal with both the Merseyside Pension Fund and the Council's external auditors.
- 3.6. The borrowing will be repaid across the three years of the valuation period, funded by the Council making significantly reduced payments the Merseyside Pension Fund each month during the period. After allowing for these borrowing costs, as stated this will generate a significant net saving to the Council.

4. Prudential Indicator – Capital Finance Requirement

- 4.3. The Capital Financing Requirement (CFR) indicator reflects the Authority's underlying need to borrow for a capital purpose. This is based on historic capital financing decisions and a calculation of future years planned capital expenditure requirements.

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- 4.4. Actual 2018/19 and estimated year-end Capital Financing Requirements for current and future years are set out in the table below:

Capital Financing Requirement					
	31/03/19 £m Actual	31/03/20 £m Estimate	31/03/21 £m Estimate	31/03/22 £m Estimate	31/03/23 £m Estimate
CFR	231.762	230.572	239.544	233.858	227.844

5. Prudential Indicator – Borrowing Limits

- 5.1. External borrowing undertaken by the Council arises as a consequence of all the financial transactions of the Authority, both capital and revenue, and not simply those arising from capital spending. The Council manages its Treasury Management position in terms of its external borrowings and investments in accordance with its approved Treasury Management Strategy and Policy Statements. These documents are presented for approval elsewhere on this agenda.

5.2. The Operational Boundary

- 5.2.1. The Operational Boundary sets a limit on the total amount of long-term borrowing that the Council can undertake. It reflects the Authority's current commitments, existing capital expenditure plans, and is consistent with approved Treasury Management Policy Statement and practices. The figures are based on prudent estimates.

- 5.2.2. In respect of the Operational Boundary, it is recommended that the Council approves the following limits for the next three financial years. These limits separately identify borrowing from other long-term liabilities arising from finance leases, PFIs and the transferred debt from the now defunct Merseyside Residuary Body.

Operational Boundary				
	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m
Borrowing	178.000	229.000	213.000	210.000
Other Long-Term Liabilities	11.000	10.000	9.000	8.000
TOTAL	189.000	239.000	222.000	218.000

- 5.2.3. The Council is asked to approve these limits and to delegate authority to the Head of Corporate Resources in conjunction with the Cabinet Member – Regulatory, Compliance and Corporate Services to manage the movement between the separately agreed limits for borrowing and other long-term liabilities within the total limit for any individual year.

5.3. The Authorised Limit

5.3.1. The Authorised Limit sets a boundary on the amount of borrowing (both short and long-term) that the Council undertakes. It uses the Operational Boundary as its base but also includes additional headroom to allow, for example, for exceptional cash movements. Under the terms of section 3 (1) of the Local Government Act 2003, the Council is legally obliged to determine and review how much it can afford to borrow i.e. the Authorised Limit. The Authorised Limit determined for 2020/21 will be the statutory limit determined under section 3 (1).

5.3.2. The Council is asked to delegate authority to the Head of Corporate Resources in conjunction with the Cabinet Member – Regulatory, Compliance and Corporate Services to manage the movement between the separately agreed limits for borrowing and other long-term liabilities within the total limit for any individual year. Any such changes will be reported to Members at the next available meeting. The Authorised Limit for external debt is as follows:

Authorised Limit				
	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m
Borrowing	188.000	239.000	223.000	220.000
Other Long Term Liabilities	11.000	10.000	9.000	8.000
TOTAL	199.000	249.000	232.000	228.000

6. Prudential Indicator – Actual External Debt

6.1. The Prudential Code requires that in setting indicators for 2020/21, the Council reports its actual levels of external debt as at 31st March 2019. The Council's actual external debt at 31st March 2019 was:

	31/03/2019 £m
Borrowing	148.692
Other Long Term Liabilities	10.158
TOTAL	158.850

7. Gross Debt and the Capital Financing Requirement

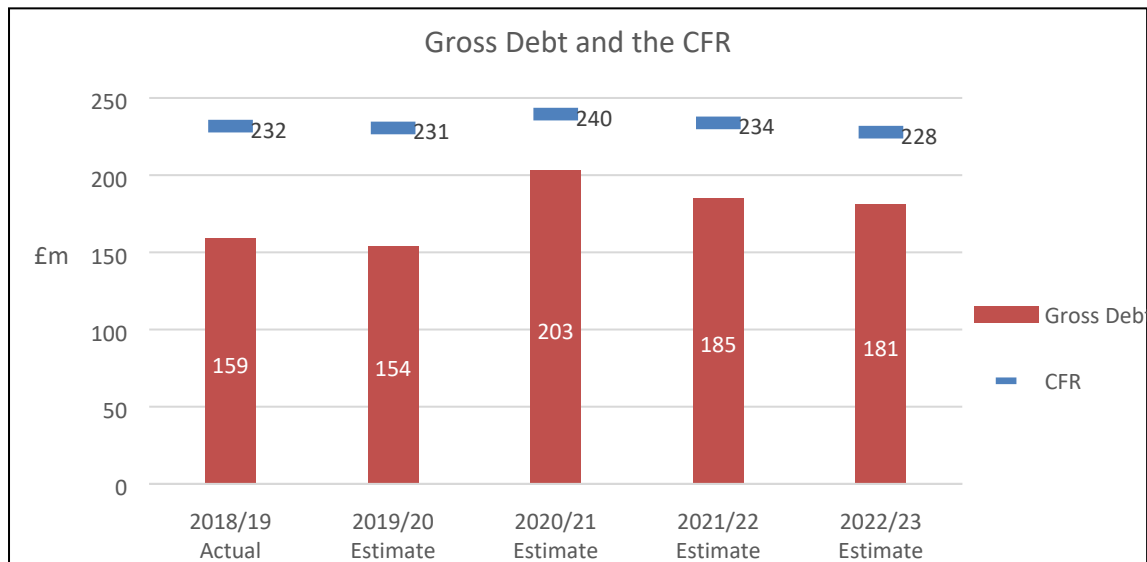
7.1. This prudential indicator is used to ensure that the authority does not borrow in advance of need. If the authority borrowed in advance of need then the net position would be negative – i.e. borrowing greater than the CFR.

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7.2. CIPFA's Prudential Code for Capital Finance in Local Authorities includes the following statement as a key indicator of prudence:

“In order to ensure that the medium-term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short-term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years”.

7.3. The chart below illustrates that the Council is not intending to borrow in advance of need, and that there is a significant level of “under borrowing”.



7.4. The increase in gross debt forecast during 2020/21 represents an upfront payment to Merseyside Pension Fund funded by borrowing. As mentioned in paragraph 3.5 (above) this will generate a significant saving to the Council whilst still maintaining the under borrowing position.

8. Prudential Indicators – Treasury Management

8.1. The Council has adopted the CIPFA Code of Practice for Treasury Management in Public Services. The annual Policy and Strategy Documents establish the following debt maturity profiles and an upper limit for investments made by the Council for more than 365 days:

8.2. Debt Maturity Profile

8.2.1. A debt maturity profile is detailed in the following tables i.e. the amount of borrowing that is maturing in each period as a percentage of total projected borrowing for fixed rate and variable rate debt.

Debt Maturity – Fixed Rate Borrowing

	<u>Upper Limit</u>	<u>Lower Limit</u>
Under 12 months	35%	0%
12 months and within 24 months	40%	0%
24 months and within 5 years	40%	0%
5 years and within 10 years	40%	0%
10 years and within 15 years	40%	0%
15 years and above	90%	30%

Debt Maturity – Variable Rate Borrowing

	<u>Upper Limit</u>	<u>Lower Limit</u>
Under 12 months	100%	0%
12 months and within 24 months	100%	0%
24 months and within 5 years	100%	0%
5 years and within 10 years	0%	0%
10 years and above	0%	0%

8.3. Principal Sums Invested for Periods Longer Than 365 Days

8.3.1. An upper limit on the value of principal sums invested for periods over 365 days (as approved in the annual Treasury Management Policy and Strategy Documents) is set at 40% of total investments. This limit is set to contain the authority's exposure to the possibility of loss that might arise as a result of having to seek early repayment of principal sums invested.

8.3.2. This limit will be kept under review to take advantage of any opportunities in the current money market.

9. Monitoring Prudential Indicators

9.1. Having established the Prudential Indicators, the Head of Corporate Resources will monitor them during the year and report on actual performance to the Audit & Governance Committee on a quarterly basis. An outturn report of performance against the Prudential Indicators will be presented to both Cabinet and Council following the financial year end.

10. Impact of IFRS 16 on Prudential Indicators

10.1. It is anticipated that the Code of Practice on Local Authority Accounting in the United Kingdom for 2020/21 will include the implementation of International Financial Reporting Standard (IFRS) 16 relating to leases. This will materially alter

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the way in which Local Authorities must identify and recognise leased assets and any associated liabilities within their financial statements.

- 10.2. The changes to the accounting code will mean that Local Authorities may need to recognise some assets previously classified under operating leases as capital expenditure. This recognition of additional leased assets could therefore, increase the estimates of Capital Expenditure and the Capital Financing Requirement reported for 2020/21 and future years. Borrowing limits may also need to be updated to reflect the liability component of the leasing agreement.
- 10.3. It should be noted however, that leases of a short-term nature (less than 12 months) and those where the underlying asset is of low value will be exempted from the changes under IFRS 16.
- 10.4. Officers will be undertaking work during 2020/21 financial year to identify any leasing arrangement that require reclassification in time for the preparation of the financial statements in early 2021/22. A further report will be brought to Cabinet and Council should any update to the prudential indicators be required as a result of the implementation of IFRS 16.

Summary of Prudential Indicators.

ANNEX A

Capital Expenditure - 2018/19 to 2022/23					
	2018/19 £m Actual	2019/20 £m Estimate	2020/21 £m Estimate	2021/22 £m Estimate	2022/23 £m Estimate
TOTAL	23.019	27.579	56.817	9.068	1.911

Financing Costs / Net Revenue Stream					
	2018/19 £m Actual	2019/20 £m Estimate	2020/21 £m Estimate	2021/22 £m Estimate	2022/23 £m Estimate
Ratio	3.5%	3.7%	4.1%	4.0%	3.8%

Capital Financing Requirement					
	31/03/19 £m Actual	31/03/20 £m Estimate	31/03/21 £m Estimate	31/03/22 £m Estimate	31/03/23 £m Estimate
CFR	231.762	230.572	239.544	233.858	227.844

Operational Boundary					
	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m	
Borrowing	178.000	229.000	213.000	210.000	
Other Long Term Liabilities	11.000	10.000	9.000	8.000	
TOTAL	189.000	239.000	222.000	218.000	

Authorised Limit					
	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m	
Borrowing	188.000	239.000	223.000	220.000	
Other Long Term Liabilities	11.000	10.000	9.000	8.000	
TOTAL	199.000	249.000	232.000	228.000	

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External Debt	31/03/2019 £m
Borrowing	148.692
Other Long-Term Liabilities	10.158
TOTAL	158.850

Gross Debt and the CFR	2018/19 £m Actual	2019/20 £m Estimate	2020/21 £m Estimate	2021/22 £m Estimate	2022/23 £m Estimate
CFR	231.762	230.572	239.544	233.858	227.844
Gross Borrowing	158.850	154.078	202.902	185.246	180.967
Under / (Over) Borrowing	72.912	76.494	36.642	48.612	46.877

Debt Maturity – Fixed Rate Borrowing

	<u>Upper Limit</u>	<u>Lower Limit</u>
Under 12 months	35%	0%
12 months and within 24 months	40%	0%
24 months and within 5 years	40%	0%
5 years and within 10 years	40%	0%
10 years and within 15 years	40%	0%
15 years and above	90%	30%

Debt Maturity – Variable Rate Borrowing

	<u>Upper Limit</u>	<u>Lower Limit</u>
Under 12 months	100%	0%
12 months and within 24 months	100%	0%
24 months and within 5 years	100%	0%
5 years and within 10 years	0%	0%
10 years and above	0%	0%

Principal Sums Invested for Longer than 365 Days	<u>Lower Limit</u>	<u>Upper Limit</u>
	0%	40%

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Report to:	Cabinet	Date of Meeting:	13 February 2020
Subject:	Treasury Management Policy and Strategy 2020/21		
Report of:	Head of Corporate Resources	Wards Affected:	All Wards
Portfolio:	Cabinet Member - Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	Yes	Included in Forward Plan:	Yes
Exempt / Confidential Report:	No		

Summary:

This report sets out the following proposed policy and strategy documents:

- a) Treasury Management Policy (Annex A)
- b) Treasury Management Strategy (Annex B)
- c) Minimum Revenue Provision Policy Statement (Annex C).

Recommendation(s):

Cabinet is recommended to:

- 1) Recommend to Council that the Treasury Management Policy Document for 2020/21 be agreed;
- 2) Recommend to Council that the Treasury Management Strategy Document for 2020/21 be agreed;
- 3) Recommend to Council that the Minimum Revenue Provision Policy Statement 2020/21 be agreed.

Council is recommended to:

- 1) Approve the Treasury Management Policy Document for 2020/21;
- 2) Approve the Treasury Management Strategy Document for 2020/21;
- 3) Approve the Minimum Revenue Provision Policy Statement 2020/21.

Reasons for the Recommendation(s):

The Council has adopted CIPFA's Code of Practice on Treasury Management in the Public Services. The Code requires that the Council sets a policy and strategy for the effective operation of the Council's Treasury Management function during the financial year. This will ensure that cash flow is adequately planned, surplus monies are invested commensurate with the Council's risk appetite whilst providing adequate portfolio liquidity, and that the borrowing needs of the Council are properly managed to ensure that the Council can meet its capital spending obligations.

Alternative Options Considered and Rejected:

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None

What will it cost and how will it be financed?

(A) Revenue Costs

All financial implications arising from this report are contained within the Councils overall revenue budget

(B) Capital Costs

All financial implications arising from this report are contained within the Councils overall capital budget

Implications of the Proposals:

Resource Implications (Financial, IT, Staffing and Assets):
The policy and strategy will allow for the Council's investment income and the financing costs for the Capital Programme to be managed within the budget for 2020/21.
Legal Implications: None.
Equality Implications: None.

Contribution to the Council's Core Purpose:

Protect the most vulnerable: n/a
Facilitate confident and resilient communities: n/a
Commission, broker and provide core services: n/a
Place – leadership and influencer: Support strategic planning and promote innovative, affordable and sustainable capital investment projects through application of the CIPFA Prudential Code.
Drivers of change and reform: The Treasury Management function ensures that cash flow is adequately planned and cash is available when needed by the Council for improvements to the borough through its service provision and the Capital Programme.
Facilitate sustainable economic prosperity: Pursuit of optimum performance on investments activities, minimising the cost of borrowing, the effective consideration / management of associated risks which continues to contribute to a balanced budget for the Council.
Greater income for social investment: n/a
Cleaner Greener: n/a

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Head of Corporate Resources (FD5942/20.) is the author of the report.

The Chief Legal and Democratic Officer (LD4125/20) has been consulted and any comments have been incorporated into the report.

(B) External Consultations

The Council's external Treasury Management Advisors, Link Asset Services have provided advice with regards to the Treasury Management Policy and Strategy.

Implementation Date for the Decision

1st April 2020

Contact Officer:	Graham Hussey
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Email Address:	Graham.Hussey@sefton.gov.uk

Appendices:

There are no appendices attached to this report.

Background Papers:

There are no background papers available for inspection.

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1. Background

- 1.1. The Council has adopted CIPFA's revised 2017 Code of Practice on Treasury Management in the Public Services which recommends the production of annual Treasury Management Policy and Strategy Documents.
- 1.2. In addition, the Council has adopted and incorporated into both documents:
 - a) The requirements of the 2017 Prudential Code for Capital Finance in Local Authorities; and
 - b) An Investment Strategy produced in line with the Ministry of Housing Communities and Local Government (MHCLG) Statutory Guidance on Local Government Investments 2018. This sets out the manner in which the Council will manage its investments, giving priority to the security and liquidity of those investments.

2. Treasury Management Policy and Strategy Documents

- 2.1. The Code requires the Council to produce:
 - a) A Treasury Management Policy Document – which outlines the broad policies, objectives and approach to risk management of its treasury management activities;
 - b) A Treasury Management Strategy Document – This sets out specific treasury activities which will be undertaken in compliance with the Policy in 2020/21; and
 - c) Suitable Treasury Management Practices, setting out the manner in which the organisation will seek to achieve these policies and objectives, prescribing how it will manage and control those activities.

The content of the Policy Statement and the Treasury Management Practices will follow the recommendations contained in sections 6 and 7 of the Treasury Management Code. The Treasury Management Practices will be amended to incorporate the changes to the 2017 Code pertaining to the management and reporting of non-treasury management investment activity. Any further amendment to reflect the particular circumstances of the Council will not result in the Council materially deviating from the Code's key principles.

- 2.2. The proposed Policy and Strategy Documents are attached at **Annex A and B** respectively.
- 2.3. In view of the complex nature of Treasury Management, update reports will be presented to the Audit and Governance Committee at each cycle and a mid-year report will also be presented to Cabinet and Council. An annual outturn report will also be presented to Audit and Governance Committee and both Cabinet and Council.

3. Financial Procedure Rules – Banking Arrangements

- 3.1. The Treasury Management Policy Document at **Annex A** delegates certain responsibilities to the Head of Corporate Resources, including all executive decisions on borrowing, investment or financing, in line with the Constitution of the Council.

4. Minimum Revenue Provision (MRP) Policy Statement

- 4.1. Local Authorities have a statutory requirement to set aside each year part of their revenues as a provision for the repayment of debt, called the Minimum Revenue Provision (MRP). The provision is in respect of capital expenditure incurred in previous years and financed by borrowing.
- 4.2. Regulations 27 and 28 in the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 [SI 3146, as amended] require local authorities to make a prudent amount of minimum revenue provision (MRP).
- 4.3. The MRP regulations were revised by the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 [SI 2008/414]. These regulations were complimented by the publication of guidance on determining the “prudent” level of MRP, to which authorities are required to have regard. The 2008 regulations and associated guidance allowed local authorities more flexibility in calculating their MRP annual charge.
- 4.4. Authorities are required to prepare an annual statement of their MRP policy for submission to their full Council before the start of each financial year. The aim is to give elected Members the opportunity to scrutinise the proposed application of the MRP guidance.
- 4.5. Revised guidance was published in February 2012 and again in February 2018. Changes made in the 2018 Guidance have been set out in the MRP policy statement.
- 4.6. The proposed MRP Policy Statement is set out in **Annex C**.

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ANNEX A

Corporate Resources

Treasury Management Policy

2020/21

1. Treasury Management Policy

1.1. The Council defines Treasury Management as:

The management of the Authority's borrowing, investments and cash flows; its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

1.2. The Council's Statement of Treasury Management Policy is:

- a) Effective Treasury Management is acknowledged as providing support towards the achievement of the Council's business and service objectives. It is therefore committed to the principles of achieving best value in Treasury Management, and to employing suitable performance measurement techniques, within the context of effective risk management.
- b) The successful identification, monitoring and control of risk are regarded as the prime criteria by which the effectiveness of the Council's Treasury Management activities will be measured. Accordingly, the analysis and reporting of Treasury Management activities will focus on their risk implications for the organisation.

1.3. A dedicated team of three officers carries out the day-to-day treasury management activities. Two of the officers are qualified accountants, and one is a qualified accounting technician. The Service Manager – Treasury & Capital has obtained the CIPFA/Association of Corporate Treasurers sponsored qualification CertITM-PF, which is aimed at giving a solid grounding in treasury management and which is tailored to the public sector.

1.4. Members should receive training in the Treasury Management function in order to assist in the understanding of this complex area. This will be addressed via the provision of regular reporting to Cabinet and the Audit and Governance Committee. Also, specific training and information on Treasury Management is available to all councillors on an annual basis. This is provided from the authority's external advisors.

2. Policy on the use of external service providers

2.1. The Council currently engages Link Asset Services as its treasury consultants. The contract with Link expires on 31st March 2020. A tendering exercise will therefore be completed in January 2020 with an award made in February 2020, to renew the Council's treasury consultants with an appropriately skilled and experienced provider for a three year period from 1st April 2020.

2.2. The Council recognises that responsibility for treasury management decisions rests with the Council at all times. However, access to external treasury consultants provides access to specialist skills, knowledge, and advice. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly documented and subjected to regular review.

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3. Treasury Management Strategy

- 3.1. The Annual Strategy Document sets out in detail how the Treasury Management Activities are to be undertaken in a particular financial year to comply with the Council's Policy. The strategy for 2020/21 is attached at **Annex B**.

4. Delegated Powers

- 4.1. The Head of Corporate Resources, under the Council's Constitution, is given the following authority:
- a) All money in the hands of the Council shall be aggregated for the purposes of Treasury Management and shall be under the control of the Head of Corporate Resources, the Officer designated for the purposes of Section 151 of the Local Government Act, 1972;
 - b) All executive decisions on borrowing, investment or financing shall be delegated to the Head of Corporate Resources (or in his/her absence the Deputy Section 151 Officer) who shall be required to act in accordance with the Council's Treasury Policy, Treasury Management Practices and CIPFA's Standard of Professional Practice on Treasury Management.

5. Reporting Requirements/Responsibilities

5.1. Cabinet and Council will:

- a) Approve, prior to each financial year, the Treasury Management Policy and Strategy Documents;
- b) Monitor these documents and approve any in-year amendments necessary to facilitate continued effective Treasury Management activity; and
- c) Receive a mid-year report on Treasury Management activity during the financial year and an annual outturn report following each financial year.

5.2. Audit and Governance Committee will:

- a) Monitor performance on at least a quarterly basis to ensure continued scrutiny of Treasury Management activity;
- b) Receive an annual outturn report on Treasury Management activity following each financial year; and
- c) Will be responsible for ensuring effective scrutiny of treasury management policies.

5.3. The Head of Corporate Resources will:

- a) Draft and submit to Cabinet and Council prior to each financial year, the Treasury Management Policy and Strategy Documents;

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- b) Implement and monitor these documents resubmitting any necessary in-year revisions/amendments (at least on a quarterly basis) to Cabinet and Council for approval;
- c) Draft and submit a mid-year report during the financial year and an annual outturn report on Treasury Management activity to Cabinet and Council following each financial year-end;
- d) Draft and submit an annual outturn report (and quarterly performance reports) on Treasury Management activity to the Audit & Governance Committee following each financial year-end;
- e) Maintain suitable Treasury Management Practices (TMP), setting out the manner in which the Council will seek to achieve its objectives. The TMP's will also prescribe how the treasury activities will be managed and controlled;
- f) Be responsible for the execution and administration of treasury management decisions; and
- g) Act in accordance with the Council's Policy Statement and Treasury Management Practices, and also in accordance with CIPFA's Standard of Professional Practice on Treasury Management.

6. Borrowing and investments

- 6.1. The Council's borrowing will be affordable, sustainable and prudent and consideration will be given to the management of interest rate risk and refinancing risk. The source from which the borrowing is taken and the type of borrowing should allow the Council transparency and control over its debt.
- 6.2. The Council's primary objective in relation to investments remains the security and liquidity of capital. The yield earned on investments remains important but is a secondary consideration.

Corporate Resources

Treasury Management Strategy

2020/21

1. Introduction

- 1.1. The Treasury Management Strategy Document sets out in detail how the Treasury Management Activities are to be undertaken in a particular financial year to comply with the Council's Treasury Management Policy.
- 1.2. The Strategy has been produced to incorporate the requirements of the CIPFA Code of Practice on Treasury Management 2017 and the Prudential Code for Capital Finance 2017.

2. Treasury Management Strategy 2020/21

- 2.1. The Strategy for 2020/21 covers:
 - a) Treasury Limits in force which will limit the borrowing activity of the Council (2.2);
 - b) Prudential Indicators 2020/21 to 2022/23 (2.3);
 - c) Credit Risk (2.4);
 - d) Markets in Financial Instruments Directive (MIFID II) (2.5);
 - e) Interest Rates (2.6);
 - f) Exchange Rates (2.7);
 - g) Capital Borrowing (2.8 & 2.9);
 - h) Debt Rescheduling opportunities (2.10);
 - i) Municipal Bond Agency (2.11);
 - j) Borrowing in advance of need (2.122);
 - k) The Use of Financial Instruments for the Management of Risks (2.133);
 - l) Investment Strategy (2.144);
 - m) Ethical Investing (05);
 - n) The Climate Emergency (2.16);
 - o) Member and Officer Training (2.17).

2.2. Treasury Limits for 2020/21

The Treasury Limits set by Council in respect of its borrowing activities are:

Affordable Borrowing Limit	Maximum	£249m
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It is a statutory duty under S.3 of the Local Government Act 2003 and supporting regulations, for the Council to determine and keep under review how much it can afford to borrow. The amount so determined is termed the 'Affordable Borrowing Limit'. The Affordable Borrowing Limit takes into account the Council's current debt, an assessment of external borrowing to fund the Capital Programme in 2020/21, the need to fund capital expenditure previously met from internal funding, and cash flow requirements.

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Short-term Borrowing Limit	Maximum	£30m
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The Short-Term Borrowing limit takes into account an assessment of any potential short-term financing the Council may need (e.g. bank overdraft, short-term funding in anticipation of grant receipts). Short-Term Borrowing is defined as being for less than 12 months.

Variable Borrowing Limit	Maximum	20%
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The limit on variable rate borrowing gives the Council flexibility to finance expenditure at favourable market rates, but ensures Council exposure to variable interest commitments is within prudent levels.

2.3. Prudential Indicators

The following prudential indicators are considered relevant by CIPFA for setting an integrated Treasury Management Strategy:

2.3.1. Debt Maturity Indicators

These indicators are designed to be a control over an authority having large concentrations of debt needing to be replaced at times of high interest rates. The control is based on the production of a debt maturity profile, which measures the amount of borrowing that will mature in each period as a percentage of total projected borrowing. Any borrowing decision and related maturity dates will be taken by the Council mindful of maturity profile limits set out below to ensure large concentrations of debt do not fall due for repayment in any one future financial year. The profile reflects borrowing advice provided by Link, the Council's Treasury Management Advisors.

Maturity Structure of Fixed Rate Borrowing During 2020/21	Upper Limit %	Lower Limit %
Under 12 months	35%	0%
12 months and within 24 months	40%	0%
24 months and within 5 years	40%	0%
5 years and within 10 years	40%	0%
10 years and within 15 years	40%	0%
15 years and above	90%	30%

The table above shows, for each maturity period, the minimum and maximum amount of fixed rate debt that the Council can hold as a percentage of its total external fixed rate debt. For example, when deciding to take out a loan that is due to mature within the next 24 months, the Council must ensure that this does not take the total amount of debt due to be repaid to more than 40% of all Council debt.

The table below applies the same principle but shows the structure that applies to variable rate borrowing.

Maturity Structure of Variable Rate Borrowing During 2020/21	Upper Limit %	Lower Limit %
Under 12 months	100%	0%
12 months and within 24 months	100%	0%
24 months and within 5 years	100%	0%
5 years and within 10 years	0%	0%
10 years and above	0%	0%

2.3.2. Principal sums invested for periods longer than 365 days

An upper limit on the value of principal sums invested for periods over 365 days is set at 40% of total investments. This limit is set to contain the Authority's exposure to the possibility of loss that might arise as a result of having to seek early repayment of principal sums invested.

This limit will be kept under review to take advantage of any opportunities in the current money market.

2.4. Credit risk

All investments involve a degree of risk. In order to mitigate these risks, the Council will consider the credit ratings supplied by a variety of recognised organisations as part of the process to determine the list of counterparties where the level of risk is acceptable, with security, then portfolio liquidity, being the key aims.

The Council applies the creditworthiness service provided by Link Asset Services. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard & Poor's. This modelling approach is further outlined at **Annex B5**.

Sole reliance will not be placed on the use of this external service and the Council will also consider alternative assessments of credit strength, and information on corporate developments and of market sentiment towards counterparties. The following key tools are used to assess credit risk:

- Published credit ratings of the financial institution;
- Sovereign support mechanisms;
- Credit default swaps (where quoted);
- Share prices (where available);

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- Economic fundamentals, such as a country's net debt as a percentage of its GDP);
- Corporate developments, news, articles, markets sentiment and momentum;
- Background research in the financial press
- Discussion with our treasury consultants
- Internal discussion with the Head of Corporate Resources.

The Council will only invest with institutions of high credit quality that meet the following criteria:

- i. are UK based; and/or
- ii. are non-UK and domiciled in a country which has a minimum sovereign Long-Term rating of AA-
- iii. have a minimum long-term Fitch rating of A- (or equivalent).

Further explanation of the Fitch ratings can be found at **Annex B3**.

The Council maintains a full record of each investment decision taken, each of which is authorised by an appropriate level of signatory.

2.5. MIFID II

- 2.5.1. From 3rd January 2018, the Financial Conduct Authority is obligated to treat all Local Authorities as “retail clients” under European Union legislation (MiFID II). The client status of the Local Authority relates to its knowledge and experience with regards to the use of regulated investment products and the decision-making processes it has in place for making such investments. The directive is focused on products such as Certificates of Deposit, Gilts, Corporate Bonds and investment funds, including Money Market Funds.
- 2.5.2. The Council will opt up to “professional status” in order to continue to have access to these funds as an investment option as they are not available to retail clients.
- 2.5.3. As at 31st January 2020 the Council has opted up to Professional status with the following funds:

Money Market Funds

- Aberdeen
- Amundi
- Aviva
- BNP Paribas
- Goldman Sachs
- Invesco

- Morgan Stanley
- Federated Investors
- Insight

Banks

- Australia and New Zealand Banking Group
- Commonwealth Bank of Australia
- Goldman Sachs International Bank
- Toronto Dominion Bank

Building Societies

- Coventry
- Leeds

Property Funds:

- CCLA

2.5.4. This list will be reviewed on a regular basis and counterparties will be added or removed as necessary for the Council's investment needs.

2.6. Interest Rates

2.6.1. Link Asset Services provide regular forecasts of interest rates to assist decisions in respect of:

- a) Capital Borrowings (2.8);
- b) Debt Rescheduling opportunities (2.1010);
- c) Temporary borrowing for cash flow; and
- d) Investments strategy (2.144).

2.6.2. **Annex B2** gives details of Link's central view regarding interest rate forecasts.

2.6.3. Interest rate exposure is principally managed by monitoring interest rate risk. An internal view of the likely path of interest rates is formulated and this is considered along with the cash flow for the Council and any future requirements for potential borrowing such as to fund the Capital Programme. This then forms the basis of when to borrow, whether to borrow short or long term, and whether at fixed or variable rates. The maturity date for any loan is then set after a review of the Council's debt maturity profile to ensure a smooth maturity profile. Any plans for borrowing are discussed with our treasury consultants at regular strategy meetings to ensure the most advantageous position.

2.6.4. The current borrowing portfolio position is monitored via the borrowing charges incurred by the Council, which are monitored on a monthly basis.

2.6.5. The advice from Link takes into account financial activity both in the UK and world economies and the impact of major national and international events. It

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is essential that borrowing and investment decisions are taken mindful of independent forecasts as to interest rate movements. The Council will continue to take account of the advice of treasury management advisors.

2.7. Exchange Rate Risk Management

2.7.1. The Council will manage its exposure to fluctuations in exchange rates so as to minimise any detrimental impact on its budgeted income and expenditure levels.

2.8. Capital Borrowing

2.8.1. The Authority's current debt portfolio is presented below:

Debt Portfolio	31/12/2019
Average Interest Rate	3.97%
<u>Debt Outstanding – Fixed Rate</u>	£m
PWLB	142.674
Other Long-Term Liabilities	10.158
Total Debt	152.832

2.8.2. Other long-term liabilities shown above represent transferred debt from the Merseyside Residuary Body (£3.064m) and finance lease liabilities (£7.094m).

2.8.3. The Council will raise its required finance, following advice from treasury management advisors, from the Public Works Loan Board (PWLB), or other local authorities, and any other body that is considered suitable.

2.8.4. The Council's forecast borrowing requirement for 2020/21 is as follows:

Borrowing Requirement	Estimate £m
New Borrowing	60.888
Replacement Borrowing	10.000
Total Borrowing	70.888

2.8.5. The new borrowing represents the unsupported borrowing as required by the Capital Programme in 2020/21 and a one-off advance payment into Merseyside Pension Fund of £43.6m that is anticipated to generate a significant saving to the Council. As noted in 2.8.8. (below) the Council is internally borrowed and may take additional borrowing if required in order to reverse this position.

2.8.6. The Link Asset Services forecast for interest rates is set out at **Annex B2**. This would suggest that the following strategy is followed:

- i. The cheapest borrowing will be internal borrowing, which involves reducing cash balances and foregoing interest earned at the current historically low rates. Consideration will always be given to long term borrowing rates and the possibility of rates rising, which could mean borrowing at future higher rates which could erode the advantages of internal borrowing
 - ii. Temporary borrowing from money markets or other local authorities.
- 2.8.7. The authority borrows from the PWLB in order to fund part of the Capital Programme, the maximum that the Council can borrow being the Capital Financing Requirement (CFR) which measures the amount of capital spending that has not yet been financed by capital receipts, capital grants or contributions from revenue income. It measures the underlying need to borrow for a capital purpose.
- 2.8.8. PWLB borrowing as at 31st December 2019, plus other long-term liabilities, is £152.832m, as against an estimated CFR of £230.572m for 2019/20. This means that the council is in a position to borrow a further £77.740m which would take the current borrowing level to the level of the CFR. This strategy is described as being internally borrowed which does have the advantage of reducing exposure to interest rate and credit risk. To be internally borrowed is a conscious decision to use cash balances to fund capital expenditure, rather than borrow from the PWLB. This position can be reversed at any time by borrowing from the PWLB, or any other appropriate organisation.
- 2.8.9. Despite the recent small increase in interest rates, 2020/21 is expected to experience a continuation of a relatively low base rate. Hence, internal borrowing is a sensible option where interest rates on deposits are much lower than the current PWLB borrowing rates, but this will be reviewed should interest rates change significantly.
- 2.8.10. However, as noted in 2.8.6. (above), savings have to be weighed against the potential for incurring long term extra costs by delaying unavoidable new borrowing until later years when PWLB rates are forecast to be higher. This issue will be left under review and discussions with treasury management advisors will be ongoing to ascertain the optimum time for undertaking future borrowing.
- 2.8.11. Against this background, caution will be adopted in undertaking borrowing in 2020/21. The Head of Corporate Resources will monitor the interest rate market and following advice from Link, adopt a pragmatic approach to changing circumstances during the year.
- 2.9. Public Works Loans Board Rates Rise
 - 2.9.1. The PWLB offers its local authority borrowing facility at a fixed rate above the Government's cost of borrowing and this has historically been the most efficient manner of borrowing for councils.
 - 2.9.2. On 9th October 2019 the Government increased this margin by 1% in a response to the substantial increase in PWLB loans taken out by local

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authorities caused by historically low interest rate levels. At the same time, to reflect this demand the cap on such lending by the PWLB has been increased from £85bn to £95bn.

2.9.3. This change was made with no prior notice and will increase the cost of future borrowing that councils may undertake if the PWLB is chosen.

2.9.4. Whilst this change will impact upon future borrowing activity for Sefton, this will have no impact upon the Council's current debt portfolio as all loans held are at fixed rates. The revised borrowing rates will be used when assessing the cost, viability and affordability of future capital schemes when those schemes are being financed from borrowing. This will cause a wider evaluation of funding options for new capital schemes ensuring the most advantageous position for the Council versus borrowing from the PWLB.

2.10. Debt Rescheduling Opportunities

2.10.1. Restructuring of external debt is now much less attractive than before due to the introduction by the PWLB of significantly lower rates on 1st November 2007. This has been compounded by a considerable further widening of the difference between new borrowing rates and repayment rates which has meant that large premiums would be incurred to repay debt early.

2.10.2. The lower interest rate environment and changes in the rules regarding the premature repayment of PWLB loans has therefore adversely affected the scope to undertake meaningful debt restructuring. The situation will be monitored however, and the Council as in previous years will consider the option of debt restructuring all or part of the debt portfolio during 2020/21, should the financial circumstances allow, for example, by using capital receipts from asset disposals to repay debt.

2.11. Municipal Bond Agency

2.11.1. The Municipal Bond Agency is expected to launch its first local authority bond by early February 2020 with a second bond expected in late March or April. The Agency hopes to issue further aggregate borrowing in the future and that the borrowing rates will be lower than those offered by the Public Works Loan Board (PWLB). The Council may make use of this new source of borrowing as and when appropriate. The use of the MBA will be part of a wider evaluation of funding sources as noted in paragraph 2.9.4.

2.12. Borrowing in advance of need

2.12.1. The Council will not borrow more than, or in advance of, its needs purely to profit from the investment income made on the extra sums borrowed. Any decision to borrow in advance of need will be considered carefully to ensure value for money can be demonstrated and that the Council can ensure the security of such funds.

2.12.2. In determining whether to borrow in advance of need the Council will: -

- Ensure that there is a direct link between the Capital Programme and maturity profile of the existing debt portfolio which supports the need to borrow in advance of need;
- Ensure that the revenue implications of such borrowing have been considered in respect of future plans and budgets; and
- Consider the merits of other forms of funding.

2.12.3. The total amount borrowed will not exceed the authorised borrowing limit of £249m. The maximum period between borrowing and expenditure is expected to be two years, although the Authority is not required to link loans with particular items of expenditure.

2.13. The Use of Financial Instruments for the Management of Risks

2.13.1. Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. Lender Option Borrower Option (LOBO) loans – typically a very long-term loan (40-70 years) and callable deposits). The general power of competence in Section 1 of the Localism Act 2011 removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment). The CIPFA Code requires councils to clearly detail their policy on the use of derivatives in the annual strategy.

2.13.2. The Council's policy on such items is that it will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

2.13.3. Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.

2.13.4. The Council will only use derivatives after seeking expertise, a legal opinion and ensuring officers have the appropriate training for their use. At the present time, no such arrangements are in place.

2.14. Investment Strategy

2.14.1. The Council manages the investment of its surplus funds internally and operates in accordance with the Statutory Guidance on Local Government Investments issued by MHCLG, the CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2017 and the CIPFA Treasury Management in Public Services Guidance Notes 2018 for Local Authorities. Surplus funds are invested on a daily basis ensuring security, followed by portfolio liquidity.

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2.14.2. The Council's investment priorities are, in order of priority:

1. The security of capital
2. The liquidity of capital
3. Yield that can be generated.

The Council will aim to achieve the optimum return on its investments commensurate with proper levels of security of principal sums invested and portfolio liquidity, whilst ensuring that robust due diligence procedures cover all external investments.

2.14.3. Under the system of guidance investments are classified as Specified or Non-Specified.

2.14.4. Specified Investments are those which satisfy the following conditions:

- a) The investment and all related transactions are in sterling;
- b) The investment is short-term i.e. less than 12 months;
- c) The investment does not involve the acquisition of share capital;
- d) Either:
 - i. The investment is made with the UK Government or local authority;
OR
 - ii. The investment is made with a body or scheme, which has been awarded a high credit rating by a credit rating agency (A- or above).

2.14.5. Non-Specified Investments are those that do not meet the above definition.

2.14.6. The Council's investment portfolio as at 31st December 2019 is set out below:

Investments Portfolio	£m
Specified Investments	11.660
Non-Specified Investments	<u>5.000</u>
Total	16.660

2.14.7. The Council banks with National Westminster Bank, which is part of the Royal Bank of Scotland Group. It is currently a part government-owned institution. At the present time, it meets the minimum credit criteria of A- (or equivalent) long term. There may be occasions however, when the bank's rating may temporarily fall below these minimum criteria to a BBB rating. The Bank will continue to be used for short term liquidity requirements (overnight and weekend investments) to ensure business continuity when no other options are available.

2.14.8. The Council Strategy will be:

- a) To make Specified Investments in line with the above conditions;
- b) To make Non-Specified Investments which satisfy all of the above with the exception of 2.14.4. b) which is extended to a period of less than 2 years

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for fixed term deposits, and is open ended for negotiable instruments such as CDs;

2.14.9. It is suggested that the following investment vehicles should be made available to the authority:

Investment	Reason	Risk
Term deposits made with banks with a high credit quality (see Annex B3). Deposits also acceptable on an overnight call basis. Can also deposit with Local Authorities.	Certainty of rate of return and repayment of capital.	Liquid, with potential for deterioration in credit rating. Most Local Authorities are not credit rated.
Certificates of Deposit with Banks and Building Societies	Certainty of rate and liquid	If not held until maturity, can be sold for a capital loss on the secondary market
Supra-national bonds	Greater levels of security of investment. A fairly liquid investment, though not as liquid as Gilts	High credit rating as placed with EIB and World Bank (AAA rated). Bond price may vary if sold early
Investments with Registered Providers	Certainty of rate of return and repayment of capital	Most Registered Providers are not credit rated.
Investments with organisations that do not meet the Council's specified investment criteria (subject to an external credit review and specific advice from TM advisor). Such investments include property funds.	Greater diversification and allows a small portion of the portfolio to be invested at higher rates of return	Investments may not be with credit rated organisations. Variable Net Asset Value funds – potential for receiving less than paid in.
AAA rated Money Market Funds (MMFs), three types: i. Constant Net Asset Value ii. Low Volatility Net Asset Value iii. Variable Net Asset Value	Same day liquidity and high credit worthiness due to considerable diversification	Low Volatility Net Asset Value (LVNAV) and Variable Net Asset Value (VNAV) funds – potential for receiving less than paid in.
Other Money Market and Collective Investment Schemes	Strong portfolio diversification	Variable Net Asset Value (VNAV) funds – potential for receiving less than paid in. Plus long lead time for return of investment.
Corporate Bonds	Can be sold on the secondary market	Can be sold for a capital loss
Gilts	Liquid and very secure. Interest paid every six months	High credit rating as Government backed (AAA rated). Bond price may vary if sold early
Treasury Bills	Liquid and very secure. Duration of < 1year	No interest paid – they are zero-coupon rated, but are typically bought at a discount.

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Investment	Reason	Risk
Debt Management Agency Account Deposit Facility (DMADF)	Secure investment	High credit rating as Government backed (AAA rated). Interest earned low. Investment cannot be repaid early.

- 2.14.10. The maximum that can be invested in any of the above vehicles is £25m. The maximum maturity period in any is 2 years for non-tradable deposits, and 5 years for deposits that are tradable on the secondary market. However, advice from our Treasury Management Advisors will be taken into account in determining whether shorter maximum investment period is more appropriate during the year.
- 2.14.11. It is not proposed that the Council will be making any Non-Specified Investments in 2020/21 that do not comply with the above, however, should the situation change, the Head of Corporate Resources will report to Cabinet requesting appropriate approval to amend the Strategy before any such investments are made.
- 2.14.12. The Bank of England Base Rate has remained low at 0.75%. Link's projection of is for a rise to 1.00% by the end of March 2021 and a further rise to 1.25% by the end of June 2022 (**Annex B2**). Given the volatility of the market, the forecasts can only be used as a general guide to the future position. Consequently for 2020/21, the Authority has taken a prudent view and budgeted for an investment return based upon Link's base rate projection during 2020/21.
- 2.14.13. In order to pursue the strategy of maximising returns from surplus funds at an acceptable level of security and portfolio liquidity, the following Brokers will be utilised for investments of over one month:
- ii) BGC Brokers LP;
 - iii) Tradition UK Limited;
 - iv) Tullet Prebon Limited.
- There are 3 brokers within this list, however as with previous years, this is to provide maximum protection to the council. It is unlikely that these institutions will all be utilised during the financial year.
- 2.14.14. As noted in previous year's reports, Council agreed that the limit of investments that can be made to any approved UK or international banking institution is £25m. On an operational basis however, an institutional or group limit of 10% of total investments has been implemented in order to increase security of capital by spreading risk.
- 2.14.15. The current list of countries at **Annex B4** has been produced for information; this takes account of the most up-to-date credit ratings available in respect of the countries named, and utilising Link's creditworthiness advice. It should be noted that a maximum of £25m can be invested with any one country outside of the UK. The investment counterparties within each country will be monitored daily with the assistance of treasury management advisors to ensure they continue to meet the requirements for high credit quality as

outlined at **Annex B3**. In the event of a change in credit rating or outlook, the Council, with advice from treasury management advisors, will evaluate its significance and determine whether to include (subject to Council approval) or remove a country from the approval list.

- 2.14.16. If any of the Council's investments appear at risk of loss due to default (i.e. this is a credit related loss, and not one resulting from a fall in price due to movements in interest rates) the Council will make an assessment of whether a revenue provision of an appropriate amount is required.
- 2.14.17. Performance monitoring will be reported to the Audit and Governance Committee on a quarterly basis, with mid-year reports and outturn reports also presented to Cabinet and Council.

2.15. Ethical Investment Principles

- 2.15.1. Where the Council deposits surplus balances overnight or for a short-term, investments will be made with financial institutions in a responsible manner (aligned to the overarching core principles/Councils core values) where possible and in accordance with advice from its Treasury Management Advisor. In the event that the Council has surplus balances that it can invest for the longer term (e.g. terms over 1 year) it will exclude direct investment in financial products that do not contribute positively to society and the environment. This will include the principle that investment in specific financial products whose performance is driven by off-shore trading, financial malpractice, debt swops, short selling, the arms trade and tobacco industry will be avoided. The same rigorous criteria will be used to assess whether investment in certain countries will be contrary to Sefton's core values.
- 2.15.2. It is recommended that the Head of Corporate Resources, assess whether investment in certain countries will be contrary to Sefton's core values, give consideration to the exclusion of those countries on the EU list of non-cooperative tax jurisdictions (the black list and grey list), which aims to tackle external risks of tax abuse and unfair tax competition, within the Council's Treasury Management Strategy.

2.16. The Climate Emergency

- 2.16.1. At Full Council in July 2019 a climate emergency was declared by the Council. One of the aspects within this motion was that the Council should review the impact that some of its strategies including its Treasury Management Strategy could have on the successful delivery of the motion.
- 2.16.2. In recent years, the Council has seen its level of reserves and balances reduce and as a result where in previous years, it would have invested these surplus resources in longer term financial instruments or investment funds that may have had an impact on the Council's motion, it now deposits these lower value residual funds overnight with either banks or money market funds.
- 2.16.3. As a result of this, at this stage it is not considered that the Council's investment activity needs to be taken into account when considering its

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response to the climate emergency. In the event that the council has more surplus balances available during the year that may lead to longer term investing, the council will take full account of the climate emergency when discussing the options available with the Treasury Management Advisors.

2.17. Member and Officer training

2.17.1. CIPFA's Code of Practice requires the Head of Corporate Resources to ensure that all Members tasked with treasury management responsibilities, including scrutiny of the treasury management function, receive appropriate training relevant to their needs and understand fully their roles and responsibilities.

2.17.2. In order to address this, the Service Manager – Treasury & Capital has obtained the CIPFA/Association of Corporate Treasurers sponsored qualification CertITM-PF, which is aimed at giving a solid grounding in treasury management and which is tailored to the public sector. Training will be provided for Members of the Audit & Governance Committee on provisionally 18th September 2020 and it is intended for such training to occur at least annually.

INTEREST RATE FORECAST**Link Asset Services Interest Rate Forecast as at 7th January 2020**

The Council has appointed Link Asset Services as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The following table gives their central view:

Link Asset Services Interest Rate View														
	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23
Bank Rate View	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.25	1.25	1.25	1.25
3 Month LIBID	0.70	0.70	0.70	0.80	0.90	1.00	1.00	1.00	1.10	1.20	1.30	1.30	1.30	1.30
6 Month LIBID	0.80	0.80	0.80	0.90	1.00	1.10	1.10	1.20	1.30	1.40	1.50	1.50	1.50	1.50
12 Month LIBID	1.00	1.00	1.00	1.10	1.20	1.30	1.30	1.40	1.50	1.60	1.70	1.70	1.70	1.70
5yr PWLB Rate	2.30	2.40	2.40	2.50	2.50	2.60	2.70	2.80	2.90	2.90	3.00	3.10	3.20	3.20
10yr PWLB Rate	2.60	2.70	2.70	2.70	2.80	2.90	3.00	3.10	3.20	3.20	3.30	3.30	3.40	3.50
25yr PWLB Rate	3.20	3.30	3.40	3.40	3.50	3.60	3.70	3.70	3.80	3.90	4.00	4.00	4.10	4.10
50yr PWLB Rate	3.10	3.20	3.30	3.30	3.40	3.50	3.60	3.60	3.70	3.80	3.90	3.90	4.00	4.00

INTEREST RATE FORECAST COMMENTARY

The above forecasts have been based on an assumption that there is an agreed deal on Brexit, including agreement on the terms of trade between the UK and EU, at some point in time. The result of the general election has removed much uncertainty around this major assumption. However, it does not remove uncertainty around whether agreement can be reached with the EU on a trade deal within the short time to December 2020, as the prime minister has pledged.

It has been little surprise that the Monetary Policy Committee (MPC) has left Bank Rate unchanged at 0.75% so far in 2019 due to the ongoing uncertainty over Brexit and the outcome of the general election. In its meeting on 7 November, the MPC became more dovish due to increased concerns over the outlook for the domestic economy if Brexit uncertainties were to become more entrenched, and for weak global economic growth: if those uncertainties were to materialise, then the MPC were likely to cut Bank Rate. However, if they were both to dissipate, then rates would need to rise at a “gradual pace and to a limited extent”. Brexit uncertainty has had a dampening effect on UK GDP growth in 2019, especially around mid-year. There is still some residual risk that the MPC could cut Bank Rate as the UK economy is still likely to only grow weakly in 2020 due to continuing uncertainty over whether there could effectively be a no deal Brexit in December 2020 if agreement on a trade deal is not reached with the EU. Until that major uncertainty is removed, or the period for agreeing a deal is extended, it is unlikely that the MPC would raise Bank Rate.

FITCH RATING EXPLANATION

Short term rating

This places greater emphasis on the liquidity necessary to meet financial commitments.

- F1** highest credit quality (+ denotes exceptionally strong)
- F2** good credit quality
- F3** fair credit quality.

Long term rating

- AAA** highest credit quality – lowest expectation of credit risk and exceptionally strong capacity to pay financial commitments
- AA** very high credit quality – very low credit risk and very strong capacity to pay financial commitments
- A** high credit quality – low credit risk and considered to have strong capacity to pay financial commitments, but may be vulnerable.

Viability rating

This assesses how a bank would be viewed if it were entirely independent and could not rely on external support.

- aaa** highest fundamental credit quality
- aa** very high fundamental credit quality
- a** high fundamental credit quality
- bbb** good fundamental credit quality
- bb** speculative fundamental credit quality
- b** highly speculative fundamental credit quality
- ccc** substantial fundamental risk
- cc** very high levels of fundamental credit risk
- c** exceptionally high levels of fundamental credit risk
- f** failed.

Support rating

Judgement of a potential supporter's (either sovereign state of parent) propensity to support the bank and its ability to support it.

- 1** extremely high probability of external support
- 2** extremely high probability of external support
- 3** moderate probability
- 4** limited probability
- 5** cannot rely on support.

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ANNEX B4

SEFTON COUNCIL – APPROVED COUNTRIES FOR INVESTMENTS

This list is based on those countries which have sovereign ratings of AA- or higher (based on the lowest from the ratings awarded by Fitch, Moody's or S&P as at 07/01/2020) and also have banks operating in sterling markets which have credit ratings of green or above in Link Asset Services' credit worthiness service.

Rating	Country
AAA	<ul style="list-style-type: none">• Australia• Canada• Denmark• Germany• Netherlands• Singapore• Sweden• Switzerland• USA
AA+	<ul style="list-style-type: none">• Finland
AA	<ul style="list-style-type: none">• France• United Kingdom
AA-	<ul style="list-style-type: none">• Belgium

ANNEX B5

LINK ASSET SERVICES - CREDITWORTHINESS

The Council applies the creditworthiness service provided by Link Asset Services. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard & Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- credit watches and credit outlooks from credit rating agencies;
- CDS spreads to give early warning of likely changes in credit ratings;
- sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, credit Watches and credit Outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads for which the end product is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will therefore use counterparties within the following durational bands:

- Yellow 5 years
- Purple 2 years
- Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
- Orange 1 year
- Red 6 months
- Green 100 days
- No colour not to be used

The Link Asset Services' creditworthiness service uses a wider array of information other than just primary ratings. Furthermore, by using a risk weighted scoring system, it does not give undue preponderance to just one agency's ratings. The Council will also be alerted to changes to the primary ratings of all three agencies through its use of the creditworthiness service.

Corporate Resources

Minimum Revenue Provision Policy Statement

2020/21

1. Background

- 1.1. Local Authorities have a statutory requirement to set aside each year part of their revenues as a provision for the repayment of debt, called the Minimum Revenue Provision (MRP). The provision is in respect of capital expenditure incurred in previous years and financed by borrowing.
- 1.2. Previously the Council was required to follow a prescriptive MRP calculation as set out in former regulations 27, 28 and 29 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 [SI 2003/3146, as amended]. This system was revised by the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 [SI 2008/414].
- 1.3. As part of those regulations the Government issued guidance recommending local authorities to prepare an annual statement of its strategic policy on the MRP, to be approved by the full council. The guidance requires each authority to determine its own MRP within the given framework and that the amount of MRP charged is a prudent amount.
- 1.4. The broad aim of a prudent amount is to ensure that the debt is repaid over a period that is either reasonably commensurate with the period over which the capital expenditure provides benefit, or, in the case of borrowing supported by formula grant, reasonably commensurate with the period implicit in the determination of that grant.

2. Strategic Options

- 2.1. The Council is free to determine its own method for calculating a prudent provision, but the guidance includes four options for calculating MRP. The Council can choose from or use a combination of the available options. The options are as follows:

Option 1 – Regulatory Method

- 2.2. This provides for local authorities to continue to calculate MRP in line with the minimum existing statutory charge of 4% of outstanding debt related to supported borrowing only, less an adjustment that ensures consistency with previous capital regulatory regimes no longer in force. This option is available for all capital expenditure incurred prior to 1 April 2008.

Option 2 – Capital Financing Requirement Method

- 2.3. This is very like the regulatory method but it does not take account of the adjustment that ensures authorities do not pay more MRP than under the previous capital regulatory regimes. For most authorities, this method may not be appropriate as it would result in a higher level of provision than option 1.

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Option 3 – Asset Life Method

- 2.4. This method is appropriate for calculating MRP in relation to debt incurred as unsupported borrowing (also known as prudential borrowing), and must be used for revenue expenditure capitalised by direction or regulation (such as that for equal pay). Under this option there are two methods available:
- i. **Equal instalment method.** This generates a series of equal annual amounts over the life of each asset that is financed by borrowing, with the life determined upon acquisition. This means that the charge to revenue closely matches the period of economic benefit of the asset.
 - ii. **Annuity method.** This method links the MRP to the flow of benefits from an asset where the benefit is expected to increase in later years.
- 2.5. Under this option authorities should consider the type of assets that they finance through prudential borrowing, as the type of asset may have a significant impact on the level of MRP and the method used to calculate the MRP.

Finance Leases and PFI

- 2.6. The guidance indicates that for finance leases and on balance sheet PFI contracts, the MRP requirement is met by making a charge equal to the element of the finance lease rental that goes to write down the balance sheet liability under proper accounting practices. This is in effect a modified version of the annuity method of Option 3.

Option 4 – Depreciation Method

- 2.7. This method is appropriate for calculating MRP in relation to debt incurred as unsupported (prudential) borrowing. Under this method, MRP is equal to the amount of depreciation charged on assets funded from unsupported borrowing. This method may cause volatility in the annual charge for MRP because assets are revalued on a periodic basis, giving rise to significant changes in the amount of depreciation charged. Given this potential adverse impact on future budgets this option is not considered viable.

Use of Capital Receipts

- 2.8. In addition to the four options listed above, the Local Authorities (Capital Finance and Accounting) Regulations 2003 [SI 2003/3146] allow local authorities to use capital receipts to meet “any liability in respect of credit arrangements, other than any liability which, in accordance with proper practices, must be charged to a revenue account”.
- 2.9. For both finance leases and PFI contracts, proper accounting practices require that the element of the annual rental relating to the repayment of the liability is used to write down that liability on the balance sheet and is not charged to revenue. It therefore follows that local authorities are permitted to apply capital receipts to fund the principal element of the annual rental of a finance lease or on balance sheet PFI contract.

3. Revised MRP Statutory Guidance (February 2018)

3.1. In February 2018, the Government issued revised statutory guidance on the minimum revenue provision.

3.2. The key changes to the guidance included:

- The definition of 'Prudent Provision' used in the guidance was updated so that the broad aim of prudent provision is to require local authorities to put aside revenue over time to cover their CFR.
- Where a local authority changes the method(s) that it uses to calculate MRP, it should explain in its Statement, why the change will better allow it to make prudent provision.
- The calculation of MRP under the new method(s) should be based on the residual Capital Financing Requirement (CFR) at the point the change in method is made (i.e. it should not be applied retrospectively). Changing the method used to calculate MRP can never give rise to an overpayment in respect of previous years, and should not result in a local authority making a reduced charge or a charge of £nil for the accounting period in which the change is made, or in any subsequent period, on the grounds that it needs to recover overpayments of MRP relating to previous years.
- A charge to a revenue account for MRP cannot be a negative charge.
- If a local authority chooses to offset a previous year's overpayment, they should disclose this fact and any remaining cumulative overpayment of MRP in the Statement presented to full council.
- Where a local authority uses MRP options 3 or 4 or where it uses another methodology that has the useful life of assets as a component to the calculation, it should normally not exceed a maximum useful life of 50 years. Local authorities can exceed this maximum in two scenarios:
 - i. where a local authority has an opinion from an appropriately qualified professional advisor that an asset will deliver service functionality for more than 50 years it can use the life suggested by its professional advisor; and
 - ii. for a lease or PFI asset, where the length of the lease/PFI contract exceeds 50 years. In this case the length of the lease/PFI contract should be used.

3.3. Impact of Guidance Changes on Sefton's MRP Policy:

The Council has previously recouped all prior year overpayments and applies a maximum useful life of 50 years within the MRP calculation, except for PFI & Lease agreements which are based on the life of the contract, so the changes to the guidance have had no impact on the Council's MRP policy or the charges forecast in the Medium Term Financial Plan.

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4. MRP Policy for 2020/21

4.1. The recommended MRP policy is summarised below:

<u>Category</u>	<u>Basis of MRP Calculation</u>
Supported borrowing	Annuity Basis - Calculated over 50 years (commencing from 1 April 2015)
Unsupported (prudential) borrowing	Annuity Basis - Calculated using (Option 3) the estimated life method

<u>PFI and Leasing Arrangements</u>	<u>Basis of MRP Calculation</u>
On balance sheet PFI contracts	MRP charge to be equal to the principal element of the annual rental
On balance sheet leasing arrangements (finance leases)	MRP charge to be equal to the principal element of the annual rental

4.2. Standard asset lives to be applied to calculate the MRP charge for unsupported (prudential) borrowing:

Intangibles (Software)	3 Years
Vehicles, Plant & Equipment	5 to 10 Years
Revenue Expenditure Funded for Capital Under Statute – Capitalised Redundancy Costs	20 Years
Revenue Expenditure Funded for Capital Under Statute - Other	25 Years
Community Assets (Parks, Gardens etc.)	25 Years
Land	50 Years
Buildings – Scheme Value under £250,000	25 Years
Buildings – New Build (Value over £249,999)	Building Life per Asset Register *
Buildings – Acquisitions (Value over £249,999)	
Buildings – Refurbishment / Remodelling (Value over £249,999)	30 Years
Buildings – New Strand Shopping Centre	25 Years
Infrastructure - Capitalised Highways Maintenance	10 Years
Infrastructure - Other	40 Years

* The building life used in the MRP calculation will be subject to a maximum of 50 years.

4.3. The Chief Finance Officer will retain discretion to use alternative lives for assets (capital schemes) that have characteristics that mean using the standard life would not be considered appropriate. It is anticipated that this will only apply in very limited circumstances.

4.4. Assets acquired with the intention of onward sale which will not be used in the delivery of services will not generally attract MRP as in these events the capital receipts generated by the loan and sale will be set aside to repay debt.

4.5. Loans made to third parties to enable them to incur capital expenditure are repaid by the borrower and so MRP provision does not need to be made by the Council from Council Tax.

4.6. Commencement of MRP Charges

Provision for debt under Option 3 (Asset Life Method) will normally commence in the financial year following the one in which the expenditure is incurred. However, the MRP guidance highlights an important exception to this rule. In the case of the provision of a new asset, MRP would not have to be charged until the asset came into service and would begin in the financial year following the one in which the asset became operational. This delay would be perhaps 2 or 3 years in the case of major projects, or possibly longer for some complex infrastructure schemes.

4.7. Use of Capital Receipts to Reduce MRP Charges

Any proposal to use capital receipts to reduce future MRP charges will be presented to Cabinet for approval prior to the application of the capital receipts.

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Report to:	Cabinet	Date of Meeting:	Thursday 13 February 2020
Subject:	Capital Strategy 2020/21 to 2024/25		
Report of:	Head of Corporate Resources	Wards Affected:	All Wards
Portfolio:	Cabinet Member - Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	Yes	Included in Forward Plan:	Yes
Exempt / Confidential Report:	No		

Summary:

The Capital Strategy sets out the long-term context in which capital expenditure and investment decisions are made and considers the impact of these decisions on the priorities within the Council's Core Purpose and Framework for Change Programme and the promises made in the 2030 Vision for Sefton.

At the heart of the Capital Strategy is the Council's core objective to continue deliver financial sustainability. As such a flexible capital investment programme is more important than ever as a method to stimulate and enable economic growth and strategic investment, ensuring best use of existing assets and of generating future income streams to pay for and deliver day to day services.

Recommendations:

Cabinet is asked to:

Recommend that Council approve the Capital Strategy as set out in Annex A.

Council is recommended to:

Approve the capital strategy as set out in Annex A.

Reasons for the Recommendation(s):

The Capital Strategy is a key policy document for Sefton Council and follows guidance issued in the Prudential Code for Capital Finance in Local Authorities (2017 Edition).

Alternative Options Considered and Rejected: (including any Risk Implications)

None

What will it cost and how will it be financed?

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(A) **Revenue Costs**
N/A

(B) **Capital Costs**
N/A

Implications of the Proposals:

The following implications of this proposal have been considered and where there are specific implications, these are set out as follows:

<p>Resource Implications (Financial, IT, Staffing and Assets):</p> <p>The Capital Strategy outlines the governance and framework for future capital investment decisions. Proposals may have an impact on physical assets and/or ongoing revenue income and expenditure, and this will be assessed during the approval process.</p>
<p>Legal Implications:</p> <p>The Council's decision-making processes resulting in the implementation of any capital programme must be transparent.</p>
<p>Equality Implications:</p> <p>N/A</p>

Contribution to the Council's Core Purpose:

<p><u>Protect the most vulnerable:</u></p> <p>The Capital Strategy will enable the Council to continue to seek to protect the most vulnerable within available resources.</p>
<p><u>Facilitate confident and resilient communities:</u></p> <p>The Capital Strategy demonstrates a clear commitment to early intervention and prevention and working with partners, communities and local businesses to reduce the reliance on the public sector.</p>
<p><u>Commission, broker and provide core services:</u></p> <p>The Capital Strategy recognises that where it is necessary to do so, the Council will continue to be a provider of those core services that the community expects to see delivered but will use new service delivery models and new forms of partnership.</p>
<p><u>Place – leadership and influencer:</u></p> <p>The Capital Strategy will see the Council continue to demonstrate strong and effective leadership building on its proven track record of engagement, consultation, listening and considering feedback in the decision-making process.</p> <p>The Council continues to work with partners towards common goals, moving away from traditional ways of working focused around delivering services and is demonstrating a greater role in influencing, shaping, enabling and building</p>

community capacity.

Drivers of change and reform:

The Capital Strategy demonstrates the Council is playing a key role in leading and driving change and reform to improve outcomes for Sefton residents and continuously improve the Borough.

Facilitate sustainable economic prosperity:

The Capital Strategy clearly articulates the Council’s approach to investing in order to achieve financial sustainability and the ambitions of Sefton 2030.

Greater income for social investment:

The Capital Strategy recognises the Council’s commitment to developing a commercial nature, looking at what it can do either by itself or with others to generate income and profit that can be reinvested into delivering social purpose.

Cleaner Greener: The Capital Strategy recognises the Council’s commitment to work with others to maintain Sefton’s natural beauty and ensure that its many assets provide a contribution to Sefton’s economy, people’s wellbeing and the achievement of the 2030 Vision.

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Head of Corporate Resources (FD5947/20) is the author of the report.

The Chief Legal and Democratic Officer (LD4130/20) has been consulted and any comments have been incorporated into the report.

(B) External Consultations

N/A

Implementation Date for the Decision

1st April 2020

Contact Officer:	Stephan Van Arendsen
Telephone Number:	0151 934 4082
Email Address:	Stephan.VanArendsen@sefton.gov.uk

Appendices:

Appendix 1 – Capital Programme 2020/21 to 2021/22.

Background Papers:

There are no background papers available for inspection.

1. Introduction

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1.1 The CIPFA Prudential Code for Capital Finance in Local Authorities (2017 Edition) requires all Local Authorities to adopt a capital strategy. It is mandatory for all authorities to have this approved and in place and have it considered alongside the Council's other key budget reports such as the Treasury Management Strategy.

2. Content

2.1 The content of the capital strategy is defined; however, it is recognised that individual authorities final document will reflect its own individual circumstances. As such the document aims to provide information on how the capital programme and future decisions will be made and what considerations will be taken into account in the management of the programme.

2.2 The key areas that will be included in the capital strategy are: -

- governance and prioritisation
- capital expenditure and resources
- asset management and strategy
- commercial investment
- debt, borrowing and treasury management
- risk management
- knowledge and skills.

A summary of the council's current capital programme is also included (Appendix 1), and this will be updated as future capital decisions are made.

2.3 As stated, this document has been prepared in conjunction with the Council's treasury management advisors and is presented for approval by full Council.

ANNEX A

Corporate Resources

Capital Strategy

2020/21 to 2024/25

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1. Background

- 1.1 The Capital Strategy is a key policy document for Sefton and follows guidance issued in the Prudential Code for Capital Finance in Local Authorities (2017 Edition), and it was first presented in 2019/20. It is an overarching document which sets the policy framework and governance for the development, management and monitoring of capital investment and the use of capital resources. The strategy reflects the Council's Vision for 2030, Core Purpose, and sets out how capital expenditure will play a significant role in its delivery through the Framework for Change and Growth Programme. The Capital Strategy is aligned to the Treasury Management Strategy, Medium Term Financial Plan (MTFP), Asset Management Strategy and the Disposal Policy and all other approved policies and frameworks.
- 1.2 During 2016 Sefton Council led on developing a new and exciting vision for the future of the Borough. The Imagine Sefton 2030 consultation engaged with thousands of people, local businesses and potential investors to create a vision that collectively promotes shared prosperity, coordinated public investment and a healthy environment and population. On the back of this work the Vision 2030 was agreed in November 2016, together with the Vision Outcomes Framework and the Council's Core Purpose.
- 1.3 The Council's major change programme - the Framework for Change - is the way in which the Council will deliver the 2030 Vision whilst maintaining its commitment to financial sustainability.
- 1.4 There are four pillars that underpin the programme, and which will help the Council deliver against its stated objectives. These are:
 - Economic Growth – physical regeneration and enabling infrastructure for our economic growth priorities;
 - Public Sector Reform – Service Transformation Projects
 - Service Delivery Options – making efficiencies and savings to ensure a financially sustainable Council in a time of continued financial austerity; and
 - Strategic Investment – supporting investment opportunities the Council may wish to directly sponsor or support in an enabling or commissioning role where there is a sound commercial and financial justification/reason to do so.
- 1.5 One of the fundamental requirements and drivers to maintain and continually update the Council's Capital Strategy is the change in the way local government is to be financed in future with a greater emphasis on locally generated income (e.g. Council Tax and Business Rates). The reliance on this income to support the delivery of frontline services means that it is important that the Council, working with its partners, optimises this opportunity.

- 1.6 As a result, development of economic growth will play an important role in ensuring that financial sustainability of the Council is achieved, and the ambitions as set out in Vision 2030 are met. This means the manner in which the Council manages capital funding will change from the position taken historically and certainly from that taken prior to 2010 (the introduction of financial austerity measures).
- 1.7 The Strategy also recognises that regeneration is a priority and that where it is appropriate to do so the Council can acquire strategic property for regeneration purposes where business cases provide a satisfactory payback period / profile.
- 1.8 The Strategy is brought forward in the recognition that Cabinet has approved and published a number of Town Centre Investment Frameworks and other policies and that should the opportunity present itself the Council might be the investor, subject to consideration of a robust business case by Cabinet.
- 1.9 The Capital Strategy will be the framework from which capital expenditure and investment decisions in Sefton are made to enable the Framework for Change to have the desired impact. The decision-making process will consider stewardship, value for money, prudence, sustainability and (long-term) affordability. The Capital Strategy contains:
 - An overview of the governance process for prioritisation, approval and monitoring of capital expenditure;
 - A longer-term view of capital expenditure plans;
 - An overview of asset management planning;
 - The authority's approach to commercial activities including due diligence and risk appetite;
 - Expectations around debt and use of borrowing to support capital expenditure;
 - The knowledge and skills in the authority in relation to capital investment activities.

2. Capital Programme Governance and Prioritisation

- 2.1 All capital programme expenditure will be governed through the Capital Strategy framework. Individual programmes and projects will commonly fall into three main categories:
 - Capital maintenance and improvement – to sustain the condition of existing assets and/or to avoid the short, medium and long-term revenue costs of “do nothing”.
 - Capital Investment for financial return – i.e. for commercial purposes to deliver an ongoing revenue return.
 - Capital Investment for non-financial return – investment in an asset of strategic importance linked to the 2030 Vision and Council's Core Purpose.
- 2.2 This categorisation will help to determine, for officers and members, the route that a project proposal must follow in order to gain approval into the capital

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programme. It will clarify the governance pathway and the degree of due diligence required before approval to spend is granted.

- 2.3 A robust planning and prioritisation process has been designed with clear approval stages at which risk, reward, value for money and alignment to the Council's priorities is tested.
- 2.4 The Capital Strategy proposes a governance structure that enables the effective management of whole capital programme. New capital schemes will typically take one of two routes to approval for inclusion in the capital programme.
 - A. For recurrent capital schemes funded 100% from external resources the Finance Procedure Rules state:
 - Schemes up to £100k can be approved by the Section 151 Officer and Chief Executive;
 - £100k - £250k the S151 Officer and Cabinet Member – Regulatory, Compliance and Corporate Services;
 - £250k - £1m Cabinet;
 - £1m+ Cabinet and Council.
 - B. Projects that require the use of council resources and meet strategic objectives will follow internal governance arrangements before submission to Cabinet and where appropriate Council for approval as set out in the Council's Financial Procedure Rules.
- 2.5 The Council will approve this strategy / policy framework and in accordance with the Council's constitution and legislation, Cabinet will make decisions to implement the strategy.
- 2.6 Financial management and performance of the Council's approved and published Capital Programme is reported to Cabinet and Overview and Scrutiny Committee with an Annual Report being produced at the end of each financial year.
- 2.7 The draft and indicative Capital Programme is summarised in Appendix 1 and this will be continually updated as part of each budget cycle and taking into account any decisions made in the year.

3. Capital Expenditure and Resources

- 3.1 Capital Expenditure must be incurred in line with the Financial Procedure Rules. The Head of Corporate Resources (Section 151 Officer) is responsible for ensuring that a capital programme is prepared on an annual basis for consideration by Cabinet before submission to Council for approval alongside the annual revenue budget.
- 3.2 Capital resources are held corporately and are allocated according to the priorities outlined in section 2. The Council will seek to maximise the use of

external grants and contributions; and to consider joint funding initiatives with partners if the benefits of doing so align with Council priorities.

3.3 Capital expenditure is typically funded from:

- Government Grants
- Section 106
- External Contributions
- Prudential Borrowing
- Capital Receipts

Prudential Borrowing

3.4 Local authorities are able to borrow to invest in capital works and assets provided that the cost of that borrowing is affordable/repayable and in line with principles set out in the Chartered Institute of Public Finance and Accountings (CIPFA) Prudential Code Guidelines.

<http://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capitalfinance-in-local-authorities-2011-edition-book>

3.5 Each year the Council approves a Treasury Management Strategy and a range of prudential indicators that reflect its compliance with the CIPFA guidance and the approach to capital expenditure and borrowing for the forthcoming year. As such, projects that are identified under the framework for change and which supports the Council's corporate objectives (including financial sustainability) as set out within robust business cases may utilise prudential borrowing. Within such cases a full financial appraisal will be required to ensure that all revenue implications of the cost of borrowing are taken into account.

3.6 Any capital expenditure funded from prudential borrowing will have a future impact on the revenue budget as the Council is required to set aside a minimum revenue provision (MRP) to repay the principal and interest, i.e. the debt, over the life of the asset.

3.7 Within the Liverpool City Region, the devolution arrangements have facilitated the devolution of resources from Government to the Liverpool City Region Combined Authority, along with certain powers and responsibilities.

3.8 All additional and directly devolved funding streams will be managed by the Combined Authority and the elected Mayor for the City Region.

3.9 Resources that will be available via the City region include those that will support Investment and Regeneration and Transport. The City Region will therefore be a major source of capital finance for the Authority going forward.

3.10 The financing of the capital programme will be led by the Head of Corporate Resources. Consideration will be given to the long-term impact of capital expenditure and any ongoing revenue implications. The capital financing charges and any additional running costs arising from capital decisions are

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incorporated within the annual Budget and Medium-Term Financial Plan. This enables members to consider the consequences of capital spend alongside other competing priorities for revenue funding.

- 3.11 Capital expenditure decision making is not only about ensuring that the initial allocation of capital funding meets corporate and service priorities but also that the asset is fully utilised, sustainable and affordable throughout its whole life. This overarching commitment to long term affordability is a key principle in all capital expenditure appraisal decisions.
- 3.12 The Prudential Code was introduced as part of the Local Government Act 2003. It details several measures/parameters known as prudential indicators that are set each year. When setting these indicators, the Prudential Code requires the Council to have regard to service objectives, affordability, prudence and sustainability. The Prudential Indicators Report is approved as part of the annual budget setting process and is also presented to Audit and Governance Committee.
- 3.13 The indicators are based upon capital programme expenditure and its funding requirements and ensure that the budgeted capital expenditure limit is monitored, along with the level of the Capital Financing Requirement which represents the Council's underlying need to borrow for the capital programme. Maximum borrowing limits are set for the Council, the affordability of which is assessed against total income from Government grants, Council Tax and Business Rate payers.

4. Asset Management Strategy

- 4.1 A core part of the Council's capital programme is informed by the Asset Management Strategy. The schedule of capital improvement works required to the Council's operational property portfolio is derived from this strategy. The Asset Management Strategy sits alongside the Asset Disposal Policy.
- 4.2 The main objectives of capital expenditure on operational assets is to ensure that they meet health and safety standards, are fit for purpose in terms of statutory guidance and legislation, as well as helping the Council to reduce costs from unnecessary revenue expenditure on poorly maintained and/or redundant stock. A key objective of the capital strategy is that it links with the Asset Management Strategy to protect current buildings and long-term assets to avoid incurring significant future costs.
- 4.3 The asset management capital expenditure decision making process must consider the Council's Asset Disposal Policy. A review of all Council owned assets is underway and will be presented to Members in order to inform decision making. This process will identify whether assets should be held for operational or heritage purposes, should form part of the Council's future investment and capital programme or should be disposed of.
- 4.4 The refreshed Asset Management Strategy and Asset Disposal Policy will be key documents to inform all long-term capital and revenue implications. A

structured approach to any disposal and the likely capital receipt will mean that medium and long-term resourcing estimates can be made and aligned to future investment decisions.

5. Commercial Investment

- 5.1 As reliance on Government funding reduces, the importance of local income generation increases, and this is a key stated central government objective for local government and one which reflects their future model for how local government will be funded. As a result, the Council is developing its commercial mindset in order to continue to support the achievement of a balanced budget, and at the same time, safely finance the Framework for Change Programme. This commercial mindset is being developed across services as officers strive to achieve the best use of available resources to deliver improved outcomes for residents.
- 5.2 A commercial approach will lead to more commercial activities being developed, assessed and delivered and means that processes and financial controls, regarding material capital investment, need to be robust. Due diligence and ongoing budget management will be effective and proportional to the level of investment and risk.
- 5.3 The revised governance structure for all capital investment and expenditure decisions, explained in section 2, contains additional gateway processes which allow further scrutiny, checks and levels of approval for commercial activity in recognition of the enhanced risk involved.
- 5.4 The Council already operates on a commercial basis in some areas of its core activity. The success of these functions provides assurance in terms of the Council's ability to manage commercial activity.

6. Non-Financial Investment Strategy

- 6.1 The Council's non-treasury investments consist of an Investment Property portfolio of over 200 properties. They delivered a return for the Council after deducting for the cost of maintenance, net income of £1.67m in 2018/19, which contributes towards the provision of services.
- 6.2 The investment property portfolio is fully owned by the Council and no outstanding loans are held against it. No new investment properties have been added for several years. Any future purchases of such assets will follow the procedures set out in sections 2 and 3.
- 6.3 All properties classified as investment properties are revalued on an annual basis as part of the Statement of Account process and valuations are externally audited. The value at 31st March 2019 was £61.8m. All investment properties are valued at greater than original purchase price and have hence produced an unrealised capital return.

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- 6.4 The liquidity of the portfolio will depend upon the prevailing market conditions. However, access to funds is not considered an issue as the portfolio does not provide security against loans and is providing an adequate return.
- 6.5 Any loans made by the Council that will support projects aligned to the Framework for Change programme, will require a full business case including robust due diligence and will be approved in accordance with the Council's governance processes. Any loan granted will be within the Council's approved prudential indicators.

7. Debt, Borrowing and Treasury Management

- 7.1 Any loans made by the Council that will support projects aligned to the Framework for Change programme will require a full business case including robust due diligence and will be approved in accordance with the Council's governance processes. Any loan granted will be within the Council's approved prudential indicators.
- 7.2 The Council has adopted CIPFA's revised 2017 Code of Practice on Treasury Management in public services which recommends the production of an annual Treasury Management Policy and Strategy documents. These documents are approved as part of the annual budget setting process and are presented to the Audit and Governance Committee. The strategy document sets out in detail how the treasury management activities are to be undertaken in a particular year to comply with the Council's Treasury Management policy.
- 7.3 The Treasury Management Strategy details how the Council will manage its borrowing, investments and cash flow and therefore forms an important part of the overall Capital Strategy. The Capital Programme and the mix of funding sources determines the borrowing requirement of the Council, which will require management of the Council's cash flow to ensure that the Council can meet both its future revenue and capital obligations.
- 7.4 If the Council is required to borrow funds, it can seek to support the capital programme through prudential borrowing from the Public Works Loan Board (PWLB). This borrowing is not supported by government grant. It means that there will be a future charge to the revenue budget to pay back the principal amount borrowed plus accrued interest. As a result, robust financial appraisals are used to determine a future financial benefit from the initial investment, which will be able to fund the future charge to the revenue budget and potentially achieve further cashable savings or income generation, for instance an invest to save (or earn) scheme, strategic investment or major regeneration schemes.
- 7.5 On 9th October 2019 the Government increased the margin on PWLB borrowing by 1% in response to the substantial increase in loans taken out by local authorities caused by historically low interest rate levels. This change has increased the cost of future borrowing and may affect the financial viability of new schemes if the PWLB is chosen as a lender. A wider evaluation of funding options will be undertaken with external advisor support, thus ensuring the most

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advantageous position for the Council by securing the greatest value for money option to fund new capital schemes.

- 7.6 The Council's borrowing limit is contained within the Prudential Indicators Report:

	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m
Authorised Limit	199.000	249.000	232.000	228.000

- 7.7 In recent years, the Council has followed a policy of internal borrowing, whereby borrowing for the capital programme is deferred whilst the Council holds healthy cash balances. This is advantageous as it avoids cost of carry and reduces the overall borrowing costs. This position requires careful management of interest rate risk in conjunction with our treasury consultants.

- 7.8 The Council has regard to the Ministry of Housing, Communities and Local Government's (MHCLG) guidance on the application of minimum revenue provision (MRP). The recommended MRP policy is summarised below:

<u>Category</u>	<u>Basis of MRP Calculation</u>
Supported Borrowing	Annuity Basis over 50 years (commencing from 1 April 2015)
Unsupported (prudential) borrowing	Annuity Basis – Calculated using the estimated life method

Standard asset lives applied to calculate MRP charge vary from 3 years for intangible assets to 50 years for land.

8. Risk Management

- 8.1 Risk management across the Council has been reviewed in a process led by the Chief Internal Auditor. A corporate risk register is in place, as are service area risk registers. The final stage has seen operational, project and transformation risk registers developed.
- 8.2 Section 2 in the strategy describes the consistent approach to project management from concept stage through to full business case approval. The Project Charter has a risk section which means that consideration of risk and its mitigation is at the forefront throughout the project design and feasibility stage.
- 8.3 Risk management is embedded in project and programme boards. Live projects are subject to challenge in project board meetings from the Project Sponsor and Senior Responsible Officer. Significant risks will move on to Service and Corporate risk registers and be reported through capital scheme updates in the monthly budget monitoring report to Cabinet.

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- 8.4 Treasury management risk is managed in line with MHCLG investment guidance principles of security, liquidity and yield. The Council's risk appetite for financial investments is detailed in the Treasury Management Strategy. The risk appetite is low, security and liquidity being the key principles underlying the investment strategy. The Treasury Team balance the risks associated with cash management, mitigating risks as much as possible to seek maximum financial return.
- 8.5 Treasury management activity will be reported to Audit and Governance via quarterly reports and an outturn report. Cabinet and Council receive a half yearly report and the annual outturn report.

9. Knowledge and Skills

- 9.1 The Council has a wide range of expertise to call upon, including professionally qualified legal, finance and property officers, to support the delivery of the Capital Strategy and Framework for Change.
- 9.2 There is commercial expertise across the Executive Leadership Team and Senior Leadership Board and a commercial approach is being embedded across the organisation.
- 9.3 Recent changes to the senior management structure have been made to better meet the resource requirements to support Framework for Change going forward.
- 9.4 Support services, including Finance, Legal, Property and Business Intelligence and Commissioning, are being reviewed with a focus on providing the right support and officers with the necessary skills, to work with the frontline service and project managers. Where gaps in knowledge are identified the relevant training is co-ordinated for individuals or teams.
- 9.5 The Capital Programme and Treasury Management Strategy is managed by a team of qualified accountants who follow a programme of continual professional development, attending tailored courses offered by the Council's retained treasury consultancy.
- 9.6 As part of the Treasury Management Strategy it is a requirement that all members involved in treasury management understand this complex area. Annual training is open to all members and is delivered by external treasury consultants. A record is maintained of member attendance.

Appendix 1: Forecast Capital Programme 2020/21 to 2021/22

<u>CURRENT GRANT ALLOCATIONS AND OTHER FUNDING</u>	<u>2020/21</u> £'000	<u>2021/22</u> £'000
<u>ADULT SOCIAL CARE</u>		
Disabled Facilities Grant	1,146	-
Double to Single Handed Care Equipment	398	-
Community Equipment - Children & Adult	350	-
ICT Development & Transformation	97	-
Community Equipment Store - Refurbishment	9	-
Occupational Therapist Support	107	-
Assistive Technology Supported Living	140	-
Care Home Improvements	400	-
Changing Places	140	-
Retail Model within Health and Wellbeing Hubs	450	-
Programme Support Extra Care & Assistive Technology	162	-
Extra Care Housing	1,500	-
Improvement Programme - Complex Needs	1,200	-
<u>COMMUNITIES</u>		
Crosby Lakeside Adventure Centre Watersports	17	-
Libraries	394	-
<u>CORPORATE SERVICES</u>		
Corporate Maintenance	20	-
Southport Theatre Convention Centre - Essential Maintenance	124	-
St John Stone Site - Infrastructure Works	623	-
PSR - Cost of Change	212	-
<u>ECONOMIC GROWTH AND HOUSING</u>		
Capital Priorities Fund	40	-
Economic Development	50	-
HMRI	57	-
Southport Pier	171	-
<u>EDUCATION EXCELLENCE</u>		
School General Planned Maintenance	1,255	-
Farnborough Rd Infants - Boiler	37	-
Farnborough Rd Juniors - wiring and brickwork	152	-
Forefield Infants - toilets	9	-
Forefield Juniors - Asbestos Removal	121	-
Grange Primary - boiler and rewiring	360	-
Hatton Hill Primary - Access Corridor	1	-
Linacre Primary - boiler and kitchen dining room link	89	-
Linaker Primary - 1 Form entry and cold water storage	149	-
Lydiate Primary - rewiring and general refurbishment	524	-
Redgate Primary - rewiring	39	-
Freshfield Primary - boiler	70	-
Great Crosby - remodelling phase 4	1,015	24

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CURRENT GRANT ALLOCATIONS AND OTHER FUNDING – Cont'd	<u>2020/21</u> £'000	<u>2021/22</u> £'000
Hudson Primary - heating ducts	478	49
Merefield Special - replace canopy	35	-
Netherton Moss Primary - rewiring	187	17
Norwood Primary - remodelling	6	-
Woodlands Primary - rewiring	371	-
Crosby High School - accessibility works	32	-
IMPACT PRU and AP - refurbishment	533	-
Rowan Park School - expansion	326	-
<u>HIGHWAYS & PUBLIC PROTECTION</u>		
Southport East West Links	330	-
Road Safety Schemes	40	-
Strategic Planning	160	-
A59 Maghull Route Management	1,052	-
Bridges & Structures	55	-
A565 Northern Key Corridor Improvements	105	-
<u>LOCALITY SERVICES</u>		
Burials & Cremation Insourcing - Vehicles & Equipment	200	-
Flood Management Schemes	965	500
Parks Schemes	244	39
Total Current Grant Allocations and Other Funding	16,747	629

<u>GRANT ALLOCATIONS 2020/21 and 2021/22</u>	<u>2020/21</u> £'000	<u>2021/22</u> £'000
<u>School Allocations</u>		
Devolved Formula Capital	347	347
Capital Maintenance	1,518	1,518
Basic Need	1,847	-
High Needs - Special Educational Needs & Disabilities	167	-
Total	3,879	1,865
<u>Transport Allocations</u>		
LTP - Highways Maintenance Block	2,298	2,298
LTP - Integrated Transport Block	990	990
LTP - Additional Key Route Network	405	405
Sustainable Urban Development Fund	1,085	825
Merseyside Local Growth Fund STEP	1,067	-
Total	5,845	4,518
<u>Better Care Fund</u>	4,251	4,251
Total Grant Allocations 2020/21 and 2021/22	13,975	10,634

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<u>STRATEGIC INVESTMENT SCHEMES 2020/21 and 2021/22</u>	<u>2020/21</u> £'000	<u>2021/22</u> £'000
<u>Grant Funded</u>		
Bootle & Southport Town Centre Commission	750	-
Cambridge Rd Centre	1,145	-
Crosby Lakeside Activity Centre	3,100	-
Total	4,995	-
<u>Prudential Borrowing</u>		
Winter Service Facility	2,632	-
Vehicle Plant & Equipment Purchase*	9,893	427
Total	12,525	427
<u>Capital Receipts</u>		
Transport Contributions (10%)	1,440	-
Essential Maintenance - Victoria Baths	328	-
Essential Maintenance - Southport Theatre	236	-
Essential Maintenance - Council Wide Programme	2,721	-
Total	4,725	-
Total Strategic Investment 2020/21 and 2021/22	22,245	427
(* 5 year programme approved total expenditure £11.780m)		

<u>Summary Total Capital Programme 2020/21 and 2021/22</u>	<u>2020/21</u> £'000	<u>2021/22</u> £'000
Current Grant Allocations and Other Funding	16,747	629
Grant Allocations 2020/21 and 2021/22	13,975	10,634
Strategic Investment Schemes 2020/21 and 2021/22	22,245	427
Total Capital Programme	52,967	11,690

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Report to:	Cabinet Council	Date of Meeting:	13 February 2020 27 February 2020
Subject:	Robustness of the 2020/21 Budget Estimates and the Adequacy of Reserves – Local Government Act 2003 - Section 25		
Report of:	Head of Corporate Resources	Wards Affected:	(All Wards);
Portfolio:	Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	Yes	Included in Forward Plan:	Yes
Exempt / Confidential Report:	No		

Summary:

To comply with statute, the Chief Financial Officer is required to report to Council prior to the approval of the budget and the setting of the Council Tax, to give assurance that the budget is robust and that there are adequate reserves and balances. The report is based on the proposals presented at this meeting.

Recommendation(s):

The Local Government Act 2003, (section 25 as amended) requires the Chief Financial Officer to report formally on the following issues:

- a) An opinion as to the robustness of the estimate made and the tax setting calculations;
- b) The adequacy of the proposed financial reserves; and
- c) The production of longer-term revenue and capital plans

The Council is requested to have regard to the matters raised in this report during the final stages of determining the budget for 2020/21.

Reasons for the Recommendation(s):

The Local Government Act 2003, (section 25 as amended) requires the Chief Financial Officer to report formally on the issues contained within this report.

Alternative Options Considered and Rejected: (including any Risk Implications)

None

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What will it cost and how will it be financed?

(A) Revenue Costs

Decisions taken as a consequence of this report will influence the Council's Revenue and Capital Budgets and Council Tax for 2020/21 and thereby shape the Council's financial plan for future years.

(B) Capital Costs

None

Implications of the Proposals:

The following implications of this proposal have been considered and where there are specific implications, these are set out below:

Resource Implications (Financial, IT, Staffing and Assets): None
Legal Implications: The Council is required to set a Budget and Council Tax level on or before 10 March 2020 and must consider the comments of the Chief Financial Officer before that decision is taken.
Equality Implications: None

Contribution to the Council's Core Purpose: Effective Financial Management and the development and delivery of sustainable annual budgets support each theme of the Council's Core Purpose.

<u>Protect the most vulnerable:</u> See comment above
<u>Facilitate confident and resilient communities:</u> See comment above
<u>Commission, broker and provide core services:</u> See comment above
<u>Place – leadership and influencer:</u> See comment above
<u>Drivers of change and reform:</u> See comment above
<u>Facilitate sustainable economic prosperity:</u> See comment above
<u>Greater income for social investment:</u> See comment above

Cleaner Greener:

See comment above

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Head of Corporate Resources is the author of the report (FD 5937/20).

Head of Regulation & Compliance has been consulted and her comments are incorporated in the report (LD 4121/20).

(B) External Consultations

None

Implementation Date for the Decision

Following the Budget Council Meeting.

Contact Officer:	Stephan Van Arendsen
Telephone Number:	0151 934 4082
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Appendices:

None

Background Papers:

There are no background papers available for inspection.

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1. Introduction

- 1.1 This report has been prepared in accordance with the statutory requirements of the Local Government Act 2003 which requires the Authority to report to Members on the robustness of budget estimates and the adequacy of proposed reserves.

2. ROBUSTNESS OF BUDGET ESTIMATES

- 2.1 When preparing the budget for 2020/21, it has once again been essential that the Council's Strategic Leadership Board have led and been fully engaged in the process and have been challenged to ensure that services can be delivered within available funding and that estimates of expenditure and income are realistic. As a result, the Strategic Leadership Board has confirmed that the proposals made within this budget package are deliverable.
- 2.2 2019/20 was the final year of the Councils three-year budget package (2017/18 to 2019/20) and this will see the successful delivery of the Framework for Change 2017 programme that also ensured that the Council remained financially sustainable. This required the Council to meet a funding shortfall over the period of £64m.
- 2.3 In advance of the 2020/21 budget cycle it was the intention to develop a further three-year budget package for the period 2020/21 to 2022/23 in order to build on the success of setting multi-year budgets, however for the reasons outlined within the remainder of this report, and the lack of information from central government, this has not been possible. Therefore, whilst the Council has outlined its Medium-Term Financial Plan for these three years (which will need continually updating and will be subject to extensive change) and is proposing what its Framework for Change 2020 programme will deliver, at this stage, and like a number of other local authorities, a one-year budget is proposed.
- 2.4 The proposed budget, due to the financial settlement coming much later than previously anticipated due to the 2019 General Election, the in-year financial pressure that has been generated in 2019/20 and the lack of sustainable funding provided, has been prepared with careful consideration and full acknowledgement of the risk and uncertainty around both the proposals made and existing pressures faced by the Council.
- 2.5 It is clear however that this risk cannot be fully mitigated, as a result of the 'demand' pressure facing Children's Social Care in particular. This budget over the last 2 years has required additional support of over £7m and further growth of this level is not sustainable. The 2020/21 budget has been set based on the position as at the end of November 2020, however there is a real risk that the pressure on this budget in the remainder of the year and in 2020/21 will increase further. As such the council will be required to identify offsetting measures to alleviate any further pressure that arises and members will be required to inform, influence and decide upon these during 2020/21. These proposals will also need be considered alongside the level of reserves held by the Council.

This is the primary issue in the development of the 2020/21 budget and is the most significant risk at present to the financial sustainability of the Council. As would be expected, work has commenced to identify options that can be

introduced to reduce the cost pressure in the service, and this has involved the investment in external expertise. The financial impact from this work has not been built into the 2020/21 budget at this stage, rather this will be built into the overall monitoring during the year.

- 2.6 In order to provide assurance that the Council's budget estimates are robust and that the Council is adequately protected as far as possible against unbudgeted financial pressures and the impact on Council Taxpayers is minimised, a number of factors are considered as part of the budget planning process.

Factors to be Considered

Financial Environment for Local Government and Sefton MBC

- 2.7 The Financial Environment within which local government has operated in since 2010 has been extremely challenging. As reported last year, after 10 years of the government's austerity programme, there are a significant number of authorities who are experiencing severe financial stress, both in terms of managing in year budgets and setting sustainable annual budgets- this has been documented in the Chartered Institute of Public Finance and Accountancy's (CIPFA) recent resilience index publication. This has been compounded for councils with the increase in demand for services, especially Adults Social Care and Children's Social Care over the same time period. As stated, Children's Social Care in particular, and the rise in the number of Looked after Children, has been the single largest risk to financial sustainability for Council's across the country in the last three years and will continue to be so in 2020/21.
- 2.8 It was anticipated that during 2019, that there would be a fundamental review of local government finance with a comprehensive spending review, a fair funding review and the much anticipated reviews of Adult Social Care and Business Rates retention schemes. These reforms had the stated objectives of providing councils with a transparent and sustainable funding model that would enable effective service delivery and support to local communities and people.
- 2.9 Due to the political instability within the UK during 2019, none of these reforms have taken place and therefore a one-year spending review was announced by the Chancellor of the Exchequer in September 2019 for 2020/21. Whilst this was not surprising at that point in time, for all councils it has meant that on the rise of 10 years of unprecedented service and budget reductions, sustainable financial planning is not possible, and the funding allocated to councils such as Sefton remains insufficient. This increases the financial risk to all councils including Sefton and this risk cannot be underestimated.
- 2.10 Over this last decade, Sefton has a successful track record of meeting its financial challenges and remaining on a sustainable financial footing, however it continues to face significant financial risk. Over 10 years the Council has met a budget shortfall of £233m but each year the challenge increases. As previously stated, additional funding of £7m has been required to support Children Social Care to take account of the increased number of looked after children who require placements. This has meant that compensatory short-term savings have been required in all other council services and any in year flexibility directed to this service. If this pressure continues until year end in 2019/20, the Council will not

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be able to absorb this within its general fund account for the year and maybe required to use reserves.

- 2.11 Due to the scale of reductions that have taken place since 2010, the inherent financial pressures and risk that are faced by the Council and the lack of sustainable funding, the financial risk facing the Council at this time is as high as it has ever been and will require difficult decisions to be made continually throughout 2020/21 by members in order for the Council to remain financially sustainable.

Impact of Previous Years' Budget - 2019/20

- 2.12 As a result of this financial environment, there has been an increased emphasis in developing this year's budget on ensuring that services start the year with an appropriate budget to meet current demand. In setting the budget for 2020/21, any service with a forecast budget shortfall at the end of November 2019, has seen this issue addressed in order that they can start the year with a sustainable budget. This equates to £2.850m and builds on the £7.8m that was also allocated to services (including Children's Social Care) during 2019/20 to meet demand pressure.
- 2.13 In addition, 2019/20 was the last year of the Council's previous three-year budget and this has seen £0.950m of previously approved savings not being delivered and £4.229m of one-off savings and funding sources falling out. This totals £5.179m and in developing the 2020/21 budget this sum will need to be met.
- 2.14 As previously stated the largest inherent financial risk arising from 2019/20 in setting next year's budget is around Children's Social Care. The number of looked after children requiring placements has increased from 525 to 558 (as at end of November 2019) during the course of the year and this has added significant pressure to the budget. This upward trajectory is being experienced by a number of local authorities and whilst the Council is taking steps through the demand management project to reduce this, the financial risk for the forthcoming year is significant.

Central Government funding

2020/21

- 2.14 For 2020/21, the Council has received a one-year financial settlement. This one-year settlement presents the Council with two immediate risks. Firstly, it has been reported that additional funding has been provided to Councils for 2020/21, however after 10 years of austerity and the pressure that exists in the Council's demand led budgets this additional funding, whilst welcome, remains insufficient to meet current service requirements and does not provide the Council with any funding to offset any previous budget reductions. Therefore, there remains a significant financial challenge for the Council in 2020/21 to remain sustainable, and there is no flexibility for budget variations or investment.

- 2.15 Secondly, one of the primary reasons that the Council has remained financially sustainable in the face of the austerity programme has been its ability to develop multi-year budgets that have enabled informed decisions to be made by members. As stated earlier in this report, with the delay in key funding reforms and the one-year settlement, whilst the Council can outline its Framework for Change 2020 programme and has produced a three-year Medium-Term Financial Plan for 2020/21 to 2022/23, it is not possible to make key service and policy decisions beyond this year that are aligned to the budget. This in effect means that financial risk for the council is further increased.
- 2.16 The availability of central government funding is, as would be expected, one of the biggest financial risks faced by the Council. The impact of 10 years of austerity has left the council making unreconcilable choices in how it utilises its scarce resources. A key feature at this time is that within the current funding provided, much of this is now one-off in nature especially in respect of social care. To some extent this one-off funding reflects the lobbying and coverage of the demand pressures across the country that have led to some additional funding being allocated, but it also means the Council is uncertain as to whether this will be available in the medium term. With the new government coming to power this is a key issue for the Council.
- 2.17 Similarly, for 2020/21 it was announced that whilst a lower council tax rate of 1.99% could be levied, a further adult social care levy of 2% could also be approved. This levy means that the burden for supporting core services is further passed to local residents through the annual council tax bill as opposed to funding being made available. As the Council has a low tax base, and the government expects councils to raise council tax by these levels, this means that the Council does not have the means to raise sufficient funds in order to meet its requirements.
- 2.18 This scenario for 2020/21 on the back of 10 years of austerity leaves the Council financially vulnerable both in the current year and future years and presents real risk that will need to be managed but may not be able to be fully mitigated.

Maintaining Service Delivery

- 2.19 The scale of the budget shortfall that the Council has faced over the last decade has led to both service reductions and a transformational approach to all areas of activity in order to ensure that the Council's core purpose that was derived from the Sefton 2030 vision can be delivered. For 2020/21, the key challenge faced by the Council is that its demand led budgets, e.g. Adults and Children's Social Care and home to school transport, continue to require investment in order to meet existing demand. There is an upward trend within each of these areas that needs to be met by the Council and whilst in this budget this has been met (based on end of November 2019 information) there is no room for variation on this.
- 2.20 These budgets represent 63% of the Council's net budget, and as further support is provided to the most vulnerable within the Council's communities, it means that compensatory savings or no investment is possible in other key council services. This position will continue into 2020/21 and if additional investment is required in

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these services it will need to be funded from compensatory savings elsewhere in the approved budget.

- 2.21 The key feature of this budget from a service delivery point of view has therefore been to try and meet the existing demand for these services within the financial envelope possible whilst managing the wider risks that are discussed in the report.

Resources to Deliver Change

- 2.22 The Council's approach to the delivery of change is now embedded and reflects the transformational nature that is required in order to meet its financial challenges. In order to deliver this, the shape of the Council and the approach to service delivery has and will continue to change significantly in a number of areas. The Framework for Change 2020 programme will therefore enable the delivery of a number of projects. This work has commenced and investment in infrastructure to support front line services, investment in ICT and specialist advice and support together with funding to transition service changes will be required over the three-year programme. Provision has therefore been made within this budget package and this will continue to be held centrally. Proposed bids for this funding will be evaluated on a case by case basis by the Chief Executive and the Leader of the Council in order to determine allocation. Similarly, due to the transformational nature of proposals, the resource input from both members and senior officers will be key to successful delivery. Enabling sufficient capacity to the delivery of projects within Framework for Change 2020 will be crucial.

Inflation and Annual Cost Increases

- 2.23 The Council, as in previous years, has provision for specific allocations to provide funding for contractual and other inflationary pressures such as annual pay increases. This reflects the latest information available having conducted a Council wide review of existing contracts and the likely impact of future pay negotiations. Within this budget package however there continues to be no provision for general price inflation. Due to the severity of the financial challenge facing the Council, services will be required to manage any such pressure within their existing cash limits.

Financial Management

- 2.24 The Council has an embedded process with regard to its Financial Management, and its reporting strategy reflects the monitoring undertaken by the Strategic Leadership Board, budget holders and the central Finance Team. Monthly reports are considered by Departmental Management Teams, Strategic Leadership Board and Cabinet. Overview and Scrutiny Committee also have a standing agenda item in respect of capital and revenue monitoring.
- 2.25 To support this approach and the inherent risk that is within the budget, a financial management review took place in 2019 and all service schemes of delegation will be updated prior to the commencement of the new financial year in order to further define and re-enforce the roles and responsibilities of Heads of Service, Budget Holders and finance staff. In addition, Financial Procedure Rules are in the process of being reviewed and will be presented to Council in May 2020 for approval.

- 2.26 It has been stated both within this report and also the wider budget report, that the level of financial risk facing the Council and indeed all local authorities is increasing and that the budget estimates contained for the Council over this Budget Plan period reflect the Council's ambition to deliver services that align with its 2030 vision, core purpose and ensure that it remains financially sustainable.
- 2.27 In order to manage these risks and objectives, the Strategic Leadership Board and Members will need to monitor each element of the Council's budget and demand for services forensically and in accordance with best practice in order that this risk can be mitigated as far as possible. Due to the level of risk that now exists this monitoring will be of even greater importance as will the speed that decisions are made in order to implement mitigating actions that will ensure financial sustainability.

CIPFA Financial Resilience Index and the CIPFA Financial Management Code

- 2.28 The financial risks facing the Council in 2020/21 and beyond have been set out within this report and the wider budget report and as would be expected after the last decade, this level continues to rise. This is similar for most local authorities.
- 2.29 During the last three years, it has been widely publicised that a number of these authorities have encountered real financial difficulties and the events at Northamptonshire, Birmingham and Surrey are notable. In response to this, CIPFA are mandating two key annual assessments that aim to evaluate a council's financial resilience and ensure that financial management is of the required standard across the organisation.

CIPFA Financial Resilience Index

- 2.30 CIPFA has developed its Financial Resilience Index which is intended to assist local authorities by identifying various indicators of potential financial stress for the organisation. There are 15 indicators which are compared to other local authorities - 7 of these indicators relate to the level of reserves held compared to net revenue expenditure, 5 relate to the proportion of expenditure on high risk services (e.g. Adult and Children's Social Care) and 3 on the reliance of specific types of funding (Government Grants, Council Tax and Business Rates).
- 2.31 When compared to other metropolitan district councils Sefton would appear to compare favourably (this being a relative conclusion when the overall financial environment within which the Council is operating is considered) in relation to its budget flexibility, i.e. relatively it spends a lower proportion of its budget on high risk services where the ability to reduce overall expenditure on these services is less due to rising demand. Sefton also compares favourably in that it is relatively less reliant on grant income, being more reliant on council tax income as an overall percentage of its funding.
- 2.32 However, the Index shows that Sefton is at a higher risk of financial stress (relative to others) due to its level of reserves (both General Fund Balances and Earmarked Reserves) at the end of 2018/19 being relatively lower than many other metropolitan councils. The level of Sefton's Earmarked Reserves being low

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is partly due to the temporary use of Earmarked Reserves to fund the upfront payment of the Local Government Pension Scheme Deficit (reserves will be replenished in 2019/2020). In addition, Earmarked Reserves are held for specific purposes so the level of reserves held by a local authority will be dependent on the specific circumstances that exist.

- 2.33 General Fund Balances aren't held for a specific purpose but to give the Council the ability to manage unexpected events. The Council has had a relatively stable level of General Fund Balances for a number of years, showing that in-year budget pressures, which have often been significant, have been managed without the need to call on balances. However, the Index has highlighted the relatively low level of Sefton's General Fund Balances when compared to other metropolitan councils. The average level of balances held is in the region of 5.5% of net revenue expenditure versus Sefton's current level of approximately 3%. A strategy to address the low level of balances is discussed further in Section 3.

CIPFA Financial Management Code

- 2.33 In addition to the Financial Resilience Index, CIPFA have also developed a Financial Management (FM) Code. This FM Code is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. For the first time the FM Code sets out the standards of financial management for local authorities. This Code was launched in November 2019 and authorities are required to introduce this in 2020/21 prior to full implementation in 2021/22.
- 2.34 The code is based on establishing Principles of Good Financial Management with these being translated into financial management standards. Each local authority has to then detail how it meets these standards and what improvements are required in order to ensure compliance.
- 2.35 As part of this budget setting process, the Council's finance service has completed a self-assessment of compliance with the Code that has included input from the Strategic Leadership Board to reflect that financial management and good practice needs to be embedded across the Council and at all levels of the organisation. This output will be shared with the Council's external auditor and will be presented to a forthcoming meeting of Audit and Governance Committee

Management of Risk

- 2.36 The Council manages risk on an ongoing basis at all levels of the organisation. In doing so it has developed policies, processes and systems that reflect its internal governance arrangements and the constitution. As far as possible this allows the Council to anticipate risks as they emerge. These processes are supported by the Council's Internal Audit and Risk Section, the annual review of Corporate Governance and the completion of the Annual Governance Statement.
- 2.37 Given these controls and processes, the likelihood of unanticipated budget issues has been reduced as far as possible, however as outlined in this document and the budget report, the financial risks facing the Council both in this year and future

years continue to increase. In the event that these have a material impact on the Councils budget, a remedial action plan will be required in year- this is becoming increasingly difficult to deliver therefore the role of members in taking efficient and effective decisions informed by officer recommendations will be key.

- 2.38 The Council in addition to its monthly reporting process now has an embedded process whereby it conducts, first quarter, mid-year and three-quarter year reviews. These are designed to enable members and officers to gain assurance on the deliverability of savings and visibility of any other emerging issues. This has proven to be an invaluable exercise in each of the last two financial years when significant budget pressures have been experienced and have allowed sufficient time in order for a remedial plan to be developed and implemented. This process will continue into 2020/21 as due to the factors discussed in this report there will be budget pressure that will need to be met and for which additional resources are not available to the Council.
- 2.39 The Council has developed its next three-year MTFP (2020/21 to 2022/23) and this was approved by Cabinet in November 2019. Whilst there was a degree of confidence in the estimates available for 2020/21, those in respect of the subsequent two years will be the subject of change. This reflects at that point in time an absence of any material policy or financial information on which to base these estimates. As such, the funding envelope that the Council will be required to work within is unclear with the new government's approach to the Business Rates retention model, the comprehensive spending review, the fair funding review and the review of Adult Social Care funding yet to be defined in order that robust financial planning that informs policy decisions can be made.
- 2.40 The Council currently has a budget planning assumption that it may have to save a further £19.1m across 2021/22 and 2022/23 (before taking account of any additional demand pressure), however until there is clear visibility on these reforms, this planning assumption cannot be confirmed. As with each financial year, Officers will engage and lobby on all aspects of the reform programme in order to seek the most advantageous outcome for Sefton, but in the meantime the Framework for Change 2020 programme will commence in order to meet this funding shortfall but cognisant that the outcomes and savings may need to be increased if the financial scenario facing the council is more adverse than currently forecast.

Capital Strategy and Strategic Investment

- 2.41 As part of the reform process of local government finance, the Council now receives a modest level of capital grant to support investment. This budget provides for the utilisation of this funding in 2020/21 and an indicative plan for future years.
- 2.42 The Council as stated previously has identified that its economic growth and strategic investment workstreams are key to supporting its 2030 vision and core purpose in addition to financial sustainability. With the reduction in capital resources that are available from central government, the council will continue to

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explore opportunities and methods to generate funding to support these activities over the next 3-5 years. This approach is reflected in the budget report. Where a proposal to generate an income stream is made, the use of prudential borrowing will be considered and in addition the use of capital receipts from PSR8-asset maximisation will be a key feature of the investment strategy. The recent reports to Cabinet and Council illustrate this and an updated capital strategy is included within the reports presented to members as part of this budget package

- 2.43 The Council through its Treasury Management Strategy uses a range of prudential indicators to manage and control the impact of these capital investment decisions. This will ensure that the risk and debt profile of the Council is appropriate based upon its financial standing and performance and that repayment is affordable.

External Advice

- 2.44 The Council is supported in its financial activities by its External Auditor, Ernst and Young LLP and its Treasury Management Advisors. Any material changes to Council policy, budget decisions or capital investment proposals will be undertaken in consultation with these organisations.

3. RESERVES STRATEGY 2020/21

- 3.1 The Council holds a range of reserves that it uses and holds for different purposes. This report considers each in turn.

General Fund

- 3.2 The General Fund Reserve is the Council's primary reserve. It exists to provide the Council with a contingency against unexpected events which could otherwise undermine the Council's sound financial standing. The fund should only be utilised to address short-term issues and should not be relied upon to finance ongoing budget deficits. Where it is used in the short term then this should be part of a plan to return it to a long-term equilibrium position in the medium term.

- 3.3 Determining the level of General Fund Reserve forms a key part of the Council's medium-term financial strategy and will be informed by an assessment of the risks presented by:

- State of the economy (and its impact on Council costs / funding)
- Knowledge of future changes to the Council's responsibilities and funding allocations
- Specific risks relating to the changes in Council services

- 3.4 A historical benchmark minimum level that is used by a number of authorities is for the General Fund Reserve to be maintained at between 3-5% of the Council's net budget. This is a level that has been maintained by the Council in recent years, however as the CIPFA resilience index has identified, Sefton has a level of General Fund reserves that would place it at a high level of risk in terms of

financial stress. From this analysis it is suggested that a minimum reserves level of 5.0% would be appropriate for the Council. This is referred to as the normal risk accepted. However, this rate will not take account of variable factors such as the economic climate, government policy and local factors. Therefore, alongside the normal risk the Council also needs to make an assessment of abnormal risks it may need to fund. These include the following elements.

National Considerations

- 3.5 **Impact of economic climate on Council costs** - the current climate continues to prove challenging with the potential for business closure, lower than normal income levels and shortage of alternative funding sources from partners. As Council funding is now more dependent on the performance of the local business sector it is more exposed to the consequences of businesses failing or a lack of demand for local facilities.
- 3.6 **Anticipated reductions in Government funding** – the level of funding that it is anticipated that the Council will receive in 2020/21 reflects the one-year spending review announced in September 2019 and the Provisional Local Government Finance settlement received on 20 December 2019. In addition, the Council has been notified of other grant allocations for 2020/21. These funding levels are included in the Budget Plan. At this stage, it is not expected that there will be any impact on funding available in 2020/21 as a result of Brexit, however this will inevitably impact upon future years' allocations.

Local Considerations

- 3.7 **Planned changes in service delivery methods / contracts** – The Council continues to review the way in which it delivers services in order to ensure best practice and value for money for its residents. In addition, the Framework for Change 2020 programme will involve significant transformational change as to how services are provided. This will result in changes to working practices, commissioning relationships and governance arrangements. As these become embedded within the organisation this should reduce the risk to the organisation however there is still a degree of risk that needs to be allowed for.
- 3.8 **Impact of Rising Demand for Services** – The Council continues to face increasing demand for its services. Investment has been included in the 2020/21 budget, however as discussed in this report there is still significant risk that needs to be allowed for particularly in respect of Adult and Children's Social Care and Schools and Families. Based on the financial position as at the end of November 2019, these budgets will be re-aligned for 2020/21, however as discussed in this report there is still significant risk that needs to be allowed for.
- 3.9 **Legal Challenges** – The Council from time to time make decisions (policy and operational) that could be subject to challenge or appeal from affected bodies. It is therefore prudent for the Council to have some capacity to safeguard against such challenges.

Budget Setting Assumptions

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- 3.10 **Sensitivity of budget assumptions** - The Council's budgets for 2020/21 are underpinned by a number of assumptions regarding the prevailing rates of inflation, interest earned and cost growth. While these estimates are believed to be prudent some costs are outside the Council's control, particularly in the medium term.
- 3.11 **Significant earmarked reserves** – The Council maintains funding in earmarked reserves. These include reserves for future potential insurance claims and funding that Members have set aside for specific purposes. The presence of these reserves reduces the scale of risk the General Fund has to guard against. It should be noted that these reserves have been set up for specific purposes and as such their use will be in accordance with that approved. These reserves are reviewed as part of each budget cycle and the annual closure of accounts process.

Management / Member Actions

- 3.12 **Clear Corporate / Member messages** - The Council and its senior management have very clear expectations regarding the delivery of a 'balanced budget' and have instigated appropriate monitoring and reporting processes to ensure any emerging pressures are promptly addressed. This reduces the risk to be managed through the General Fund.
- 3.13 **Three Year Medium Term Financial Plan and One-year budget** – Given the funding uncertainty facing the Council and the increased demand for Council services the Council has developed a three-year Medium-Term Financial Plan and a Framework for Change 2020 programme. These plans will allow the Council to develop proposals that will meet the budget requirement when the reform of local government finance and the comprehensive spending review have been completed. The lack of information from central government to this point, that has meant only a one-year budget can be proposed at this stage, increases the financial risk facing the Council.
- 3.14 A summary of the adjustments made for the above factors is set out in the table below.

Factors Considered	Risk Impact % of net budget	Impact on General Fund Balances
		£m
Normal Risk Level (minimum level)	5.0%	11.0
<u>National Considerations</u>		
Impact of economic climate on Council costs	1.0%	2.2
Anticipated reductions in Government Funding	0.5%	1.1

<u>Local Considerations</u>		
Delivery of planned changes in service delivery methods/contracts	1.0%	2.2
Costs at risk from potential legal challenges	0.5%	1.1
Rising demand for services	1.5%	3.3
<u>Budget Setting Assumptions</u>		
Sensitivity of budget assumptions	1.0%	2.2
Earmarked balances	-2.5%	-5.5
<u>Management / Member Actions</u>		
Clear corporate / Member messages	-1.5%	-3.3
Three-year MTFP and Framework for Change 2020	-1.0%	-2.2
Total Abnormal Risk	0.5%	1.1
Total Risk	5.5%	12.1

- 3.15 This shows that a risk adjusted assessment of the required level for the General Fund in 2020/21 should be in the region of £12.1m. A range of £1.0m is advised around this figure so a General Fund reserve between £11.1m and £13.1m would be considered prudent. This represents 5.5% of the net budget.
- 3.16 The Council started 2019/20 with a General Fund balance of £7.539m. The 2019/20 budget assumes no use of General Balances; however, this will be dependent upon the actual outturn position. Assuming the forecast outturn position is balanced, then General Balances will remain at £7.539m. This is therefore below the assessed prudent range for 2020/21.
- 3.17 As stated in paragraph 2.33, the CIPFA resilience index suggests that a level of General Fund Reserves of 5.5% would be appropriate. Based upon the 2020/21 net budget this would equate to £12.1m. The Council will need to increase balances to this level during the MTFP period 2020/21 to 2022/23 and this will commence in 2020/21. As a result of this it is essential that each year a balanced outturn is delivered so that there is no requirement to call on this balance.

Earmarked Reserves

- 3.18 Unlike the General Fund, earmarked reserves are held for a specific purpose. These purposes may be determined by the Council to coincide with its policy objectives, dictated by statute (e.g. schools funding) or agreed with partners who also contribute to the reserve.
- 3.19 Where the decision to set up a reserve rests with the Council, consideration needs to be given as to the benefits of holding an earmarked balance. The Council holds earmarked reserves separately from its General Fund to meet a number of distinct

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aims.

- Strategic Reserves - In accordance with policy decisions, funding may be set aside and ringfenced for the benefit of a particular service or project ensuring that there is funding to take the activity forward as planned. This can also include general support to the budget.
- Committed Reserves – Where the Council makes a decision that commits it to incurring additional costs in the future, it can set aside the funding necessary to meet that cost when it arises, ensuring that the costs of current decisions are recognised at the point that decisions are made and do not become a burden on future budgets.
- Uncommitted Reserves – Where the Council is aware of an issue that may incur additional costs in the future, it can set aside the funding necessary to meet that cost if and when it arises, ensuring that the potential costs of these issues do not become a burden on future budgets.
- Restricted Reserves – The Council sometimes receives contributions from partners or has to set aside its own funding in a way that restricts where it can be spent in the future. These reserves can only be used to support eligible expenditure which may be restricted to a particular place, activity or service.
- Temporary Reserves – These are used to phase out timing differences between when the Council (or another body) funds expenditure and when it is incurred.

3.20 The current and anticipated balances on each of these classes of earmarked reserve are shown below.

	April 2019	Estimated March 2020
	£m	£m
Earmarked Reserves		
- Strategic Reserves	18.146	15.337
- Committed Reserves	12.500	10.500
- Uncommitted Reserves	0.000	0.000
- Restricted Reserves	1.483	1.286
- Temporary Reserves	7.846	4.823
	39.975	31.946
School Earmarked Reserves	-0.230	-0.230
Total Earmarked Reserves	39.745	31.716
Temporary Use of Earmarked Reserves to Fund Pension Deficit Repayment	-10.154	0.000
Total Earmarked Reserves per Statement of Accounts	29.591	31.716

3.21 The benefits of holding earmarked reserves needs to be weighed against the costs

of doing so. Every discretionary earmarked reserve ties up funds that may otherwise be available to fund the core activities of the Council. Each reserve also carries with it an administrative overhead as they will need to be maintained, monitored and reported on.

- 3.22 Of the 47 existing earmarked reserves (excluding unutilised grants and contributions), 19 are to be retained over the medium term or beyond. Each of these reserves will be subject to a regular monitoring process to ensure they remain relevant and are achieving their stated objectives. The remaining reserves held are expected to have fulfilled their purpose within the planning period and will be closed at that point. Any surplus funding on these reserves on completion of proposed activities will be appropriated to the General Fund or returned to the original funding source.
- 3.23 At present the budget package for 2020/21 and future years assumes that £1.5m will be used from the Transforming Sefton reserve in order to fund the cost of change budget and £2.0m will be required to fund the potential costs of exit packages. However, the budget does not assume that any reserves will be used to support service expenditure.
- 3.24 It is important that the Council continues to monitor these reserves throughout the year and when required establishes reserves for specific activities or releases funding that is no longer required to be held. This needs to reflect the diverse nature of activity that the Council is engaged in, including commercial activity.
- 3.25 Within this three-year MTFP period £2.250m has been identified to support the cost of school closures. The financial position of secondary schools within Sefton, due to the lack of funding made available from central government and number of pupils, has seen an anticipation that four out of six will be in a deficit position in 2020/21. This presents a real financial risk to the Council in that in the event of closure or a move to academy status the Council would need to meet the cost of any deficit held at that point in time. In order to protect its position, the Council needs to approve a licensed deficit that must be applied for by the school. Officers have worked extensively with these schools over the last six months and have advised that licensed deficits will only be approved where a school can demonstrate it will set a balanced budget within 12 months and can then repay substantial elements of any deficit thereafter.
- 3.26 Similarly, the Council currently has a deficit within its High Needs Budget. This is estimated to be £4.5m at the end of 2019/20. As this is a budget funded by the Dedicated Schools Grant, this deficit will be held as an earmarked reserve. The Council is awaiting guidance from CIPFA and the DfE on how this balance should be treated, however the Council will have to submit a recovery/action plan to DfE by June 2020 outlining how a sustainable budget will be set and how this deficit will be repaid within 3 years. A new allocation system is currently being developed for introduction from April 2020 and this will be based on meeting both of these requirements. Again, this will require robust management and financial control across the council to reduce the current financial risk to the Council.

Capital Reserves

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Capital Receipts Reserve

- 3.27 The Council retains a capital receipts reserve to finance future capital expenditure. This reserve is financed by capital receipts set aside on the disposal of land, buildings and other assets as well as well as amounts received from One Vision Housing relating to the Council's share of Right to Buy receipts.
- 3.28 The nature of this reserve determines that the balance will vary with the timing of the receipts and the Council's capital schemes that the receipts are being used to fund. The balance at the end of 2018/19 was **£2.134m**.

Unapplied Capital Grants and Contributions Reserve

- 3.29 The value of this reserve relates to capital grants and contributions received that have yet to be utilised to fund ongoing capital schemes. The balance at the end of 2018/19 was **£13.929m**. This funding will be utilised in future years. However, additional grants and contributions will be received that won't be fully utilised in the years they are received so will remain in the Reserve until utilised.

School Reserves

- 3.30 The main element of this reserve is individual carry forward balances of schools' unspent budgets. It is the Council's responsibility to hold these balances and ensure they are ring-fenced for use against school activities. These balances are expected to gradually reduce over this planning period as the schools utilise their accumulated surpluses to support their activities.

4. CONCLUSION

- 4.1 As a result of considering the issues contained within this report, it is the view that the budget proposed is a robust budget package and the opinion provided is in accordance with Section 25 of the Local Government Act 2003.

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Report to:	Cabinet Council	Date of Meeting:	13 February 2020 27 February 2020
Subject:	Revenue and Capital Budget Plan 2020/21 – 2022/23 and Council Tax 2020/21		
Report of:	Chief Executive and Head of Corporate Resources	Wards Affected:	(All Wards);
Portfolio:	Leader of the Council		
Is this a Key Decision:	Yes	Included in Forward Plan:	Yes
Exempt / Confidential Report:	No		

Summary:

This report will provide Cabinet and Council with:

- An assessment of the Council's current financial position and approach to the 2020/21 Budget Plan and preparation for the two-year budget period 2021/22 to 2022/23;
- An update on the Government's announcement of resources that are available to the Council for 2020/21;
- The Council's current financial position and the assumptions built into the Medium-Term Financial Plan;
- The proposed Budget for 2020/21; and,
- The proposed Capital Programme for 2020/21.

The report sets out the financial strategy of the Council and the national and local financial context within which it is operating. The Council has a statutory requirement to remain financially sustainable and to balance its budget every year.

The Council's Framework for Change Programme is a comprehensive and ambitious programme that seeks to support the delivery of the Council's core purpose. As would be expected with a programme of this size and complexity that spans a number of financial years, the detailed proposals have been and will continue to be the subject of change as they are developed and ultimately implemented.

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Recommendation(s):

Cabinet is recommended to:

1. Note the update of the Medium-Term Financial Plan for the period 2020/21 to 2022/23;
2. Recommend to Council the Budget Plan for 2020/21, including the Revenue Budget, allocation of specific grants (section 11), Fees and Charges (Appendix C) and Capital Programme (Appendix D), and authorise officers to undertake the necessary actions to implement the recommendations;
3. Approve the temporary use of the Transforming Sefton Earmarked Reserve (up to £0.700m) to fund the initial borrowing costs in 2020/21 associated with making an upfront payment to the Merseyside Pension Fund. The Reserve will be repaid from savings made in 2021/22 and 2022/23 as a result of the upfront payment; and,
4. Approve the commencement of all appropriate activity within Framework for Change 2020, as detailed in the report, including, for example, consultation with employees and engagement with partners and contractual and policy changes.

Council is recommended to:

Budget 2020/21 and Medium-Term Financial Plan from 2021/22 to 2022/23

1. Note the update of the Medium-Term Financial Plan for the period 2020/21 to 2022/23;
2. Approve the Revenue Budget for 2020/21 and authorise officers to undertake all of the necessary actions to implement the budget changes and proposals as detailed within the report;
3. Approve the Framework for Change 2020 Programme (as described in Section 3) and agree to the commencement of all appropriate activity as detailed, including for example, consultation with employees and engagement with partners and contractual changes as the programme develops;
4. Approve current levels of trade union facility time and associated arrangements for the whole period of the budget plan for 2020/21 – 2022/23;
5. Note that officers will comply with agreed HR policies and procedures including relevant consultation with Trade Unions and reports to the Cabinet Member (Regulatory, Compliance & Corporate Services) as required;
6. Approve the creation and funding of the Cost of Change budget, with a value of £3.0m (paragraph 3.49), and the increase in the Redundancy Reserve of £2.0m and the associated funding (paragraph 3.51);
7. Approve that access to funding from the Cost of Change budget be delegated to the Chief Executive and s151 officer as per current arrangements;

8. Approve the Council making an upfront payment to the Merseyside Pension Fund to cover a proportion of the total contributions due for the three-year valuation period 2020/21 – 2022/23, and that this payment is funded from borrowing, to be fully repaid within the three-year period, which will generate a net saving to the Council;
 9. Note the Schools' Forum decisions on the Dedicated Schools Grant and Individual School Budgets (Section 10);
 10. Approve the allocation of specific grants as detailed in the report (Section 11);
 11. Approve the Fees and Charges as proposed in the draft Council budget (Appendix C);
 12. Subject to the recommendations above, approve the overall Council Tax resolution for 2020/21 including Police, Fire, Mayoral and Parish Precepts; and,

Capital Programme 2020/21 to 2021/22
1. Approve for inclusion within the Capital Programme the Capital schemes as detailed in Appendix D.

Reasons for the Recommendation(s):

The recommendations in this report provide the basis on which the Budget Plan will be balanced for the financial year 2020/21 and will ensure that the Council's statutory obligations are met. In addition, it begins the planning for the financial strategy for the following two years to give the Council sufficient time to identify specific proposals to deliver financial sustainability over that period.

Alternative Options Considered and Rejected: (including any Risk Implications)

The Council is legally required to set a balanced budget each year and this report has taken due consideration of all financial issues in its development. No additional options are available for inclusion.

What will it cost and how will it be financed?

(A) Revenue Costs

All financial implications are reflected within the report

(B) Capital Costs

All financial implications are reflected within the report

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Implications of the Proposals:

The following implications of this proposal have been considered and where there are specific implications, these are set out as follows:

Resource Implications (Financial, IT, Staffing and Assets):

The proposals / projects within the budget plan may have a potential impact upon employees and the potential for both voluntary and compulsory redundancies over the three-year period. It will be necessary for the Council to comply with the duty to consult with recognised Trade Unions and employees and to complete as necessary a notification under Section 188 of the Trade Union Labour Relations (Consolidation) Act 1992. This notification under Section 188 is dependent on numbers and other ongoing activity.

In a similar way to a notification under Section 188, as above Form HR1 notifying of potential redundancies to the Department of Business Innovation and Skills may be necessary. Full consultation will take place with the Trade Unions and employees on the matters contained within the Budget Plan.

The proposals / projects that are made within the three-year budget plan will have an impact on physical assets, this will be assessed during the implementation of approved changes.

The proposals / projects within the budget plan will also have an impact on ICT, this will be assessed during the implementation of approved changes.

Legal Implications:

There is a statutory requirement to set a robust budget for the forthcoming financial year on or before 10 March 2020. In the course of considering each of the individual proposals / projects, detailed consideration should also be given to the legal, human rights and equality implications. Such consideration will also need to be evidenced to ensure that the Council's decision-making processes are transparent.

Equality Implications:

As the Council puts actions into place to set a balanced and sustainable budget there is a need to be clear and precise about processes and to assess the impact of potential change options, identifying any risks and mitigating these where possible. Equality impact assessments, including any feedback from consultation or engagement where appropriate, will be made available to Members when final recommendations on individual projects are presented for a decision. This will ensure that Members make decisions with due regard to the impact of the recommendations being presented and in compliance with the Equality Act 2010.

Contribution to the Council's Core Purpose:

Protect the most vulnerable:

Council decisions since 2010 have focused on the priority given to protecting our most vulnerable people. The Budget Plan activity continues to seek to protect the most vulnerable within available resources.

Facilitate confident and resilient communities:

The Budget Plan demonstrates a clear commitment to early intervention and prevention and working with partners, communities and local businesses to reduce the reliance on the public sector.

Commission, broker and provide core services:

The Budget Plan recognises that where it is necessary to do so, the Council will continue to be a provider of those core services that the community expects to see delivered but will use new service delivery models and new forms of partnership.

Place – leadership and influencer:

The three years of the Budget Plan 2017/18 – 2019/20 has seen the Council demonstrate strong and effective leadership building on its proven track record of engagement, consultation, listening and considering feedback in the decision-making process.

The Council continues to work with partners towards common goals, moving away from traditional ways of working focused around delivering services and is demonstrating a greater role in influencing, shaping, enabling and building community capacity.

Drivers of change and reform:

The Budget Plan demonstrates the Council playing a key role in leading and driving change and reform to improve outcomes for Sefton residents and continuously improve the Borough.

Facilitate sustainable economic prosperity:

The Budget Plan clearly articulates the Council's approach to investing in order to achieve financial sustainability and the ambitions of Sefton 2030.

Greater income for social investment:

The Budget Plan recognises the Council's commitment to developing a commercial nature, looking at what it can do either by itself or with others to generate income and profit that can be reinvested into delivering social purpose.

Cleaner Greener:

The Budget Plan recognises the Council's commitment to work with others to maintain Sefton's natural beauty and ensure that its many assets provide a contribution to Sefton's economy, people's wellbeing and the achievement of the 2030 Vision.

What consultations have taken place on the proposals and when?

(A) Internal Consultations

Regular and ongoing consultations have taken place between the Chief Executive, Executive Directors, Heads of Service and Trade Unions, and will continue to do so.

The Head of Corporate Resources (FD5939/20) is the joint author of the report and the Chief Legal and Democratic Officer (LD4123/20) has been consulted and any comments have been incorporated into the report.

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(B) External Consultations

In recent years the Council has carried out extensive consultation with the community and has a proven track record of engagement, consultation, listening and considering feedback in the budget setting process. Engagement and consultation will continue over the budget plan period and standard Council procedures will be observed in the instances where we are required to inform the public.

The budget proposals contained within this report provide a basis for setting the budget for 2020/21. It is a legal requirement to set a balanced budget and ensure the budget plan is robust. As such, any changes to the proposals contained within this report would need to ensure this requirement is still met.

Implementation Date for the Decision

Officers will be authorised to implement all decisions within this report immediately following Council on 27 February 2020.

Contact Officers:	Dwayne Johnson and Stephan Van Arendsen
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Appendices:

The following appendices are attached to this report:

- A. Individual School Budgets 2020/21
- B. Draft Council Budget Summary 2020/21
- C. Fees and Charges 2020/21
- D. Capital Programme 2020/21 – 2021/22

Background Papers:

Revenue and Capital Budget Update – Medium Term Financial Plan 2020/21 to 2022/23
– Report to Cabinet – 7 November 2019

1. Introduction

- 1.1 This report provides Members with an update on the overall financial position of the Council. It refreshes the Medium-Term Financial Plan for 2020/21 which is the first year of the Council's new Financial Strategy period. In addition, it provides an initial view on the likely funding position that the Council will face from 2021/22 to 2022/23, including implications of the local government finance settlement. In doing so the report presents the proposed budget for 2020/21.
- 1.2 In addition, Individual School Budgets, Fees and Charges and the Capital Programme require approval.

2. The National Context and financial environment

- 2.1. 2019/20 was the tenth year of the Government's programme of austerity. The impact of these central government funding reductions on local government since 2010 is stark and has been widely reported. In 2018, the National Audit Office (NAO) published a report into the financial sustainability of local authorities which summarises the legacy of funding reductions and outlines the main challenges facing councils over the short and medium term.
- 2.2. The NAO found that local authorities experienced an average 49.1% real terms reduction in central government funding between 2010/11 and 2017/18. For Sefton, central government funding has reduced by 51% compared to 2010.
- 2.3. Key findings from the NAO report highlight:
 - A 3% real terms reduction in spend on social care services;
 - 10.9% growth in the number of looked after children;
 - 14.3% increase in the number of people aged 65+ in need of care.
 - Expenditure on non-social care services has fallen by 32.6%; and,
 - Local authorities overspent on service budgets by £901m (2016/17).
- 2.4. Further analysis from the Local Government Association has shown that the number of Children in Care has increased by 28% nationally in the last decade. In addition, local authorities spent £1.4bn more on Children's Social Care in 2018/19 than 2017/18. The Institute for Fiscal Studies found that expenditure on non-social care services had fallen by 40% in the last decade.
- 2.5. Similarly, the High Needs Budget (part of the Dedicated Schools Grant) provides funding for children and young people with special educational needs and disabilities (SEND) and local authorities across the country continue to experience significant funding shortfalls for this group of children and young people. Since the 2014 SEND Reforms, sufficient funding has not been made available to reflect the increased cohort and complexity of those who need support. Moreover, the number of learners with education, health and care plans (EHCPs) has increased each year since 2014. There are certain elements in the system, from falling resources to an accountability system that prioritises academic attainment above inclusion which has resulted in some schools feeling unable to support pupils with additional needs, driving the increased use of costlier specialist provision. The SEND funding gap is estimated to be £800 million this year, rising to £1.6 billion by 2021. The Chancellor recently announced £780 million for SEND services

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which will relieve some of the pressures on the High Needs budgets, but funding alone will not solve the systemic challenges local authorities face in meeting their statutory duties for children and young people from ages 0 to 25.

- 2.6. At the same time, as unprecedented cuts to core funding, local authorities have also encountered increasing demand and cost pressures. This has been most apparent in adult social care, children's services and high needs funding as well as new burdens due to unfunded central government initiatives including the impact of the National Living Wage and Apprenticeship Levy.
- 2.7. The Local Government Association (LGA) analysis of the funding gap in local government is shown in the table below and underlines the magnitude of the cost pressures faced and which all Council's, including Sefton, have needed to manage during the course of the previous budget plan period and which will again need to be met in 2020/21.

	2017/18	2018/19	2019/20
Children's Services	£1.1bn	£1.6bn	£1.9bn
Adult Social Care	£1.1bn	£1.3bn	£2.2bn
Homelessness	£100m	£100m	£200m
Apprenticeship Levy	£200m	£200m	£200m
Other Services	£1.2bn	£1.8bn	£2.3bn
Total Funding Gap	£3.7bn	£5.0bn	£6.8bn

- 2.8. In light of this position many local authorities are reporting that they are coming under an increasing level of financial stress, with an increased use of one-off resources being used and the utilisation of reserves to bridge budget shortfalls, thus compromising their financial sustainability. The much-publicised situation at Northamptonshire County Council outlines the consequences of over relying on the use of reserves, non delivery of savings proposals to mitigate funding reductions and a failure to effectively plan and enact robust and disciplined financial control.
- 2.9. In the last three years there has been some one-off funding allocated by Central Government to councils in addition to core funding to assist with the pressures being experienced across the sector. These short-term funding initiatives, whilst welcome, do not meet the spending pressures that local authorities, including Sefton, are experiencing; nor do they make it possible for councils to effectively plan over the short and medium term. Consequently, despite this one-off funding, local government continues to be underfunded, with key services that affect the most vulnerable in society not being sustainably supported.
- 2.10. The Spending Review 2019, published on 4 September 2019, contained a number of announcements relating to local government. The Provisional Local Government Finance Settlement for 2020/21, announced on 20 December 2019, gave more detail on the impact of these announcements on Sefton (see paragraphs 4.3 to 4.13). However, the Spending Review only covered 2020/21 and a further Spending Review will be required in 2020 to cover future years. In addition, there were two significant changes to local government funding that were expected to be introduced from April 2020 relating to a Fair Funding Review and

the introduction of 75% Business Rates Retention for all local authorities which have not progressed as intended and as a result will not be in place for 2020/21. Based on government advice these will be developed for 2021/22 and beyond and will therefore have an impact on years two and three of the Medium-Term Financial Plan. These are explained below:

Fair Funding Review:

- 2.11. The Government is currently undertaking a funding review to determine the means of allocating funding across local authorities. Funding allocations for local authorities, as determined in the local government finance settlement, are based on an assessment of local authorities' relative needs and resources. The methodology behind the relative needs assessment was introduced over ten years ago, and data used in the formulae has not been updated since the introduction of the 50% business rates retention system in 2013/14.
- 2.12. The Government wants to introduce a simpler and more transparent methodology reflecting a small number of cost drivers. One key cost driver, as previously, will be population. Sefton's relative population has declined compared to England as a whole since the methodology was last updated. Therefore, this element is likely to have a negative impact on the Council's overall funding position.
- 2.13. The Government has continued to consult with local authorities as well as be influenced by discussions within a number of joint working groups between the Ministry of Housing, Communities and Local Government and the Local Government Association. Sefton has, and will continue to, respond to any consultations to try to influence the final methodology.

Business Rates Retention:

- 2.14. Sefton's Business Rates baseline was last set in 2013/14. Sefton's retained rates income is forecast to be above its funding baseline for 2019/20, so the Council is expecting to achieve a gain from Business Rate retention. As part of the Liverpool City Region 100% Business Rates Pilot Agreement the Council has retained a 99% share of growth in Business Rates since April 2017.
- 2.15. As part of the Fair Funding Review, the Business Rates baseline will be re-assessed and changed. Therefore, the benefit of these gains is expected to be lost going forward.
- 2.16. Also, nationally the proportion of Business Rates retained by local authorities will increase from 50% to 75%. It is expected that pilot authorities will also move to 75% retention so a lower proportion (74%) of any future growth will be retained by the Council.
- 2.17. As stated, these two changes, in addition to the comprehensive Spending Review, have now been deferred to April 2021 at the earliest. Whilst this will allow time for the remaining decisions over the design of the reforms to be made, it means more uncertainty about the future funding arrangements for the Council beyond 2020/21. In addition, the eagerly awaited publication of the Adult Social Care Green Paper, which was to be published "at the first opportunity in 2019" has still not materialised and there is no indication of when it will be, although this was referenced in the recent Queens Speech.

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- 2.18. This scenario means that medium term financial planning for the next three years is incredibly difficult and does not support sustainable financial management nor service planning. The recent financial settlement provides the Council of confirmation of the funding that will be available in the next financial year, but due to the apparent one off nature of this funding (a number of large one off grants underpinning the Council's most critical services continue to be received as opposed to sustainable funding), no visibility or understanding of the changes that will come through the spending review, fair funding review or review of business rates retention and the significant political uncertainty and impact of Brexit on the nation's economy, developing a reasonable estimate of the Council's financial envelope for the latter two years of the MTFP isn't possible.
- 2.19. As previously referenced, the implications of this on the Council cannot be underestimated. The Council has an excellent record with regard to financial management over the last 10 years that has required it to meet a budget shortfall of £233m. This has been predicated on medium term financial planning and setting multi-year budgets that enable effective planning of service delivery and the inevitable transformation activity. The approach by central government to local government finances due to the national political agenda, Brexit and the lack of progress on key financial reforms leaves local government and Sefton in a vulnerable position as this medium-term planning is not possible.
- 2.20. This position is reflected in the Chancellor of the Exchequer stating publicly in September 2019 that a new 'economic decade' is now upon us and that services will be resourced appropriately on the back of a new fiscal agenda and set of rules. On face value this should be encouraging for local government with the end of the decade long austerity programme and the potential for real term increases to government funding being experienced. This view however is tempered by a number of commentators stating that the economic forecast under a range of scenarios, and taking into account Brexit, will result in less scope for investment in public services and the likelihood that further cuts to funding are inevitable. This only further increases the uncertainty.
- 2.21. As a result of these factors, it will be important that the Council continues to engage in the reforms of local government finance both individually and as part of the Liverpool City Region. This will help the assumptions in the MTFP to be continually refined over the next 12 months and inform the budget proposals that will come through between 2021/22 and 2022/23.

3. Sefton's local factors and approach to sustainable financial planning

- 3.1. Sefton, like many local authorities, has found the last ten years challenging in terms of the national funding conditions outlined above and the significant and growing pressures across a range of council services. The Council has a proven track record of effectively managing its finances, meeting its financial objectives and delivering financial sustainability, however this is becoming increasingly difficult. In the Council's recent Local Government Association Peer Review the approach to sustainable financial management was a key strength in the management of the overall Council.

- 3.2. In 2010, Central Government imposed significant reductions in local government financial support. Rather than this being a short-term restriction in spending, the austerity programme has extended into a ten-year long period of severe budget reductions. For Sefton, this has resulted in a funding gap of £233m needing to be met by the end of 2019/20, with a direct loss of 51% of government funding. This reduction equates to £722 per Sefton household.
- 3.3. Central government policy has, unsurprisingly, seriously challenged the ability of the Council to provide essential services to the community and its most vulnerable residents. Demand for adults and children's services has rapidly increased over recent years as reflected in the National Audit Office study. No sustainable additional resource has been provided by Government, although there has been some one-off grant to help to mitigate some of the cuts to core funding. Service budgets have seen significant reductions and as a result there have been major changes in service provision; however, the Council has continually strived to ensure that essential services that safeguard the most vulnerable residents are protected and prioritised in addition to ensuring that financial sustainability is maintained.

Sefton Council 2030 Vision- Framework for Change 2020 and delivering Financial Sustainability

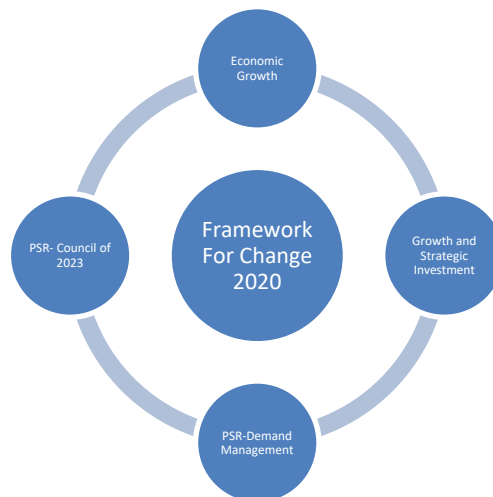
Framework for Change 2017

- 3.4. When the Council set its three-year budget for the period 2017/18 to 2019/20 it recognised that a transformational approach was required to both existing service delivery and the role of the Council in order to deliver the £64m budget shortfall that existed and financial sustainability. As a result, the Council established its Framework for Change programme that comprised the following four workstreams/ pillars: -
- Public Sector Reform - Working together to deliver affordable services which achieve the best possible outcomes for our communities
 - Economic Growth - Creating more and better jobs for local people
 - Strategic Investment - Investing wisely and creatively to make and save money, grow faster and enable our communities to thrive; and
 - Service Options- 'making every pound count'
- 3.5. This programme has not only helped the Council support the delivery of the Borough's 2030 Vision and its own objectives as set out in its Core Purpose, but it has also successfully enabled the Council to set and deliver balanced budgets in each of the three years. In light of the severity of the budget shortfall that has faced the Council during this time and the increased demand for council services, e.g. Children's Social Care, that has arisen from the national austerity programme this represents a notable achievement.
- 3.6. In moving into the next three-year budget cycle of 2020/21 to 2022/23, it is proposed that the Framework for Change programme evolves further and continues to be used as the Council's delivery vehicle in order support the delivery of the 2030 vision, the Core Purpose and to deliver financial sustainability.

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Framework for Change 2020

- 3.7. In developing the Framework for Change 2020 programme there are a number of key characteristics that will be taken from the previous programme that will be used to ensure successful delivery. These include: -
- Full engagement of Executive Members in the development of the programme and key projects in order to provide advice, guidance and understanding of the needs and aspirations of local people and communities;
 - Ensuring that the Council's established and successful communication, consultation and engagement protocols in respect of residents, businesses, partners, trade unions and staff continue to be followed;
 - Ensuring that a One Council approach is taken to each element of the programme;
 - Commencing activity at the earliest possible stage in order to deliver the benefits required to support the delivery of the Core Purpose, achieve the best possible outcomes and deliver financial sustainability;
 - Providing Leadership to the programme from the Council's Executive Leadership Team and Strategic Leadership Board; and
 - Ensuring that the programme remains dynamic, flexible and that accountability for delivery is clearly defined.
- 3.8. As stated, the previous Framework for Change programme was built on four workstreams / pillars and it is proposed that these will form the cornerstone of the new programme, namely Public Sector Reform, Growth and Strategic Investment and Economic Growth. This is shown diagrammatically as follows:



- 3.9. As discussed in this budget report, the Council is setting a one-year budget for 2020/21. This reflects the uncertainty that exists in terms of future years' budget allocations and the lack of any meaningful information on which budget and service delivery decisions can be made by members beyond this point. It is anticipated that this information will come through over the course of 2020, therefore the Framework for Change programme needs to be developed on the principles of ensuring that the right issues are being addressed in each pillar, i.e. 'what are the right things to do to deliver the Core Purpose', that these activities

can be 'dialled up or down' depending on the financial position the Council faces in order to deliver sustainability and that the programme commences from this point in order to ensure that sufficient design, engagement/consultation and lead in time exists for proposals.

Public Sector Reform

- 3.10. Within the new Public Sector Reform pillar, 2 projects are proposed. These are: -
- Council of 2023; and
 - Demand Management

Council of 2023

- 3.11. As Sefton looks to 2023 and beyond it will face another period of unprecedented change. The Council like the rest of Local Government during this time, will be faced with changes to its statutory responsibilities, how it is expected to interface and partner with Health and other public bodies, the needs of its residents and communities and the financial framework within which it is to operate.
- 3.12. This outlook is further complicated by the current national political environment including the impact of the UK's exit from the European Union- not due to the direct implications, which could be significant but will not be possible to evaluate for some time, but by the impact that this is having on central government resources that are required to develop and consult on key issues, e.g. the Adult Social Care (ASC) Green Paper and a comprehensive spending review expected in 2020. This presents the Council with significantly higher risk in terms of its policy, performance and financial planning.
- 3.13. This proposed project will therefore take account of the successful work to date in delivering the partnership 2030 Vision and the Council's Core Purpose. This will further enable the Council to define what it will do and how (within the budget available), what outcomes are expected, how these will be measured, what resources will be allocated and where it will focus its influence. This will ensure a clear correlation between the policy objectives of the Council and its budget / resource allocation process.
- 3.14. As such this proposed project will ensure that: -
- All of the Council's resources are aligned and prioritised in order to support the delivery of the 2030 Vision and Core Purpose;
 - The Council delivers a balanced and sustainable budget;
 - The Council has the required leadership, management and workforce capability and capacity in order to deliver the Core Purpose and required programme of change;
 - New ways of working are developed to improve outcomes for local people, deliver priority outcomes and improve efficiency and effectiveness;
 - The Council builds on the One Council ethos in order to embed its defined culture, values and behaviours that are required to deliver the 2030 Vision and Core Purpose; and
 - The Council will work in partnership with key stakeholders to deliver the 2030 Vision

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3.15. Specifically, this project will have four workstreams.

Workstream 1- Service Inputs and New Operating models

3.16. All of the Council's services / teams / commissioned activity will be aligned to priority outcomes and performance objectives will be defined. This will be done within the financial budget of the Council. It is recognised that in order to meet the requirements of the Council and its residents and the financial environment that is faced, that a rigorous prioritisation of resources will be required. The Council has undertaken this exercise successfully over the last 10 years and focussed on 'do not touch/invest', 'review and consider doing differently' or 'cease'. It is proposed that this methodology is refreshed and utilised once more.

3.17. Having defined 'what' the Council will deliver and commission within the financial envelope available, the Council's demand management, Growth and Strategic Investment programmes will set out how they will meet their requirements and provide / commission quality services at lower cost, reduce the demand for statutory Council Services, delivery priority schemes and generate new income streams. As part of this, there will inevitably be the requirement to develop new operating models, new ways of working and structures. This project will support the development of these models when the business requirements are defined by Members and senior officers.

3.18. Similarly, all other services that are not currently within the demand management project or directly engaged with the Growth and Strategic Investment programmes will be reviewed and new operating models explored in order to deliver agreed objectives at a reduced cost. These services include: -

- Corporate Resources;
- Strategic Support;
- Highways and Public Protection; and,
- Economic Growth and Housing

Workstream 2- New Ways of Working and Taking Advantage of Technology

3.19. The way in which all large organisations operate continues to change at a rapid pace as a result of technology advancements, new ways of working and customer expectations in a modern world. The Council will need to define how it will take advantage of these new opportunities in order to improve the customer experience, the delivery and commissioning of services and operate at a reduced cost. This project will therefore build on the investment made in staff, new operating models, buildings and ICT over the last three years with a view to maximising the return on this investment (through improved delivery and reduced cost) and identify new proposals that can meet these same objectives.

3.20. Specific activities will include: -

- a) Improving the customer experience- the Council will introduce a new Customer Relationship Management (CRM) system in May 2020. This will allow improved engagement between the Council and its residents, and enhanced access to

Council services and information at a reduced cost. This transformation will be mindful of accessibility and will be enabled by the implementation of a refreshed website, an 'integrated front door' approach and the introduction of new technology such as Artificial Intelligence and Robotics to support and enhance the customer journey.

- b) Transformed service delivery – with the support IOT (Internet of Things) technology and data analytics, the Council will also seek to implement Intelligence informed service delivery that enables a more responsive delivery of services, a reduction in duplication, waste and the generation of efficiency improvements. Examples that will be evaluated and then implemented following consultation include predictive maintenance and repairs planning, smart bins and gulley cleaning and drains. In addition, the Council will implement assistive technology within Adults Social Care where appropriate, to promote independence and wellbeing, inform commissioning decisions and enabling place-based working by integrating information for children, families and adults. All of these developments will complement a targeted review of data in key service areas, e.g. Adult Social Care and Children's Social Care, in order that informed decision making is enabled.
- c) Transactional and Business Process Review- as an extension of the customer experience work, a review of a number of key transactional and business processes will be undertaken to determine if they can be changed to improve the customer experience, delivered more efficiently or whether technology can help provide a quicker and more cost-effective service.
- d) Corporate Buildings and the next stage of ICT Transformation - following the success of the initial office accommodation works in relation to working in communities, Southport Town Hall and Magdalen House, a further comprehensive review of the Council's corporate buildings will take place to ensure the footprint aligns with business requirements. This review will define the future use of Magdalen House, St Peters House, St Anne's House, for example. This will be in addition to the next phase of the ICT Transformation programme that will review several other back office services and functions, e.g. telephony, post and print.

Workstream 3- Workforce Development

- 3.21. The Council continues to face a scenario of constant change and transformation. Change has taken place as a result of new operating models being developed, new ways of working, the role of the Council and its employees, and the financial pressure faced. The Council has an excellent track record of managing these issues in a pro-active, sensitive and collaborative way in what is a challenging and uncertain environment for staff at all levels.
- 3.22. Workforce Development will therefore continue to have a crucial role in equipping members, employees and, where necessary, partners with relevant skills and knowledge in order to meet the requirements of the Council as it moves to 2023 and beyond.
- 3.23. In addition to refreshing the existing workforce development plan, this workstream will also seek to re-enforce and further embed the culture, values and behaviours

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of the Council and integrate these into the workforce and develop the appropriate feedback processes in order to develop a continual improvement cycle.

3.24. In order to ensure that workforce development activity (including Organisation Development activity) continues to support staff and is fit for purpose a number of key principles will be implemented:

- That the workforce at all levels has the appropriate skills, knowledge and flexibility to help the Council to successfully deliver its objectives;
- That the Council's culture, behaviours and values are reinforced and reflect the Core Purpose in everything that is done;
- That the composition of the workforce reflects the capability to deliver the Core Purpose with future proofing; and
- That appropriate Organisation Design, training and other interventions are in place.

3.25. In order to achieve these objectives, the following will take place:

- a) Consideration will be given to the Council's culture, and how best to embed values and behaviours in conjunction with the One Council Champions, considering the staff survey, which took place in 2019;
- b) The Workforce Development plan will be refreshed to reflect the Council's move to 2023 and to ensure that it is appropriately delivered to contribute to the delivery of the Core Purpose;
- c) The development of a mandatory Corporate Induction Programme that focuses on culture, behaviours, values and Sefton's One Council ethos;
- d) A review of the Council's Performance and Development Review / Appraisal process will be undertaken to support performance management and workforce development;
- e) Succession Planning and Talent Management Planning is considered at service level identifying gaps and issues. This includes maximising the apprenticeship levy (where possible) for both new and existing staff; and
- f) The One Council Champion activity and ethos will be strengthened.

Workstream 4- Organisation design across the Council

3.26. In order to support the delivery of the Council's objectives, it will be necessary to ensure that a number of key principles are in place: -

- Where does strategic and operational leadership and management sit within the organisation?
- What are the roles and responsibilities of senior management in the Council and where are the opportunities for improvement, modernisation and reduced cost?
- What organisation design principles should be in place across the Council as the Council moves to 2023 and how will this influence resource allocation and a reduction in the cost base of the Council as required?
- Are services equipped to deliver their strategic priorities, are they structured efficiently and what opportunities exist to do this at a reduced cost? and,

- The alignment of services with all corporate services will be the subject of review to ensure that the delivery of services is as efficient and effective as possible, and any duplication is removed.

3.27. In order to meet these objectives, the following will be, or have recently been, undertaken: -

- a) The roles of the Executive Leadership Team in providing strategic leadership to the Council have been defined - this was recently completed and reported via Cabinet and Council. Likewise, the roles of Strategic Leadership Board members who provide strategic and operational leadership and management to the Council and their services will also be defined and disseminated throughout the Council and partner organisations;
- b) A Senior Management development plan will equip managers to deliver the Council's objectives. These resources will be aligned to the delivery of strategic objectives with leadership and management responsibilities set out;
- c) With regard to organisation design principles, the following will be developed; clear direction on leadership and management principles including span of control, ensure professional expertise is held in the right place and adds value to the delivery of services, ensure that all activity is aligned to the Core Purpose and strategic objectives of the Council, seek to develop flexibility within the workforce and across services to support the delivery of strategic objectives, identify opportunities for centralisation of functions, delivery of efficiencies and succession planning. This review will also support the services within demand management and will result in reduced cost through structural reviews, reduced costs through improved commissioning of services and a review of how services are delivered; and
- d) The roles and functions of all corporate services will be defined, and a review will be undertaken to ensure that they and the resources required to fulfil the business requirements sit within corporate services and are delivered as efficiently and effectively as possible. This will result in improved performance and a removal of duplication.

Demand Management

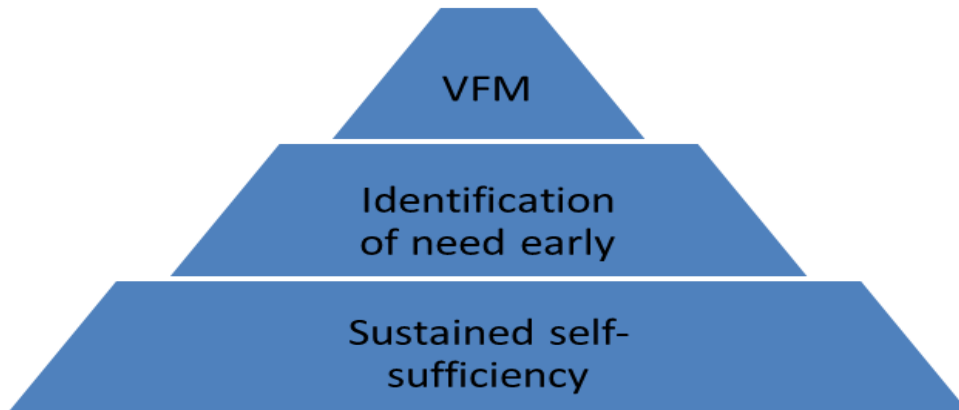
3.28. Demand led budgets across the Council (for example Adult Social Care, Children's Social Care, Public Health, Home to School Transport) amount to over £100m of the Council's budget. The 2019/20 budget has included additional contributions to these areas of around £8m which reflects an ever-increasing demand.

3.29. Due to the size, complexity and demand for these services, a continual review must be undertaken to ensure that the cost base for these services reduces, an early intervention and prevention programme is embedded, and residents are supported in 'moving down the system' so as to reduce the demand for Council services and particularly those at the acute end.

3.30. The move to locality-based working with an emphasis on early intervention and prevention aims to reduce demand by identifying need much earlier and working with partners to build resilience and to require public services less. This work is starting to be embedded within communities and is a success story from Framework for Change 2017. This will be built on in the next three years and will

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lead to improved outcomes and financial benefits in future years. This is illustrated in the following diagram:



3.31. To develop the demand management programme within the next three years and reduce the demand-led budgets previously set out requires a focus on the next cohort of service users that may require Council services and to look at innovative ways to support resilience using a partnership approach. This will require a detailed focus on why people are entering services and what can be done to prevent this in the future. Where a service is provided the Council needs to ensure this is achieving value for money and promoting future resilience.

3.32. This will be done through:

- Safely and sustainably managing and reducing demand for Council services over the next three years;
- Being clear about what the Council defines as “demand led” systems;
- Focussing on:
 - Early Intervention and Prevention
 - The need and review of activity
 - Strong market engagement, development and management
 - Eligibility policies.
- Developing links and alignment with other elements of programme, with a real focus on ‘community and personal resilience’ and reducing the need for Council services;
- Developing a comprehensive performance management framework that includes a comparison with statistical partners and neighbours; and
- Ensuring that the Council considers the connectivity with partner agencies and their impact on our system, e.g. health.

3.33. This will be a dedicated project across a number of services with immediate, short, medium and long term workstreams. A summary of these is provided below:

Workstream 1- Localities - further embedding early intervention and prevention

3.34. The aims of this workstream are: -

- a) To develop the next phase of the Localities model;
- b) Review the process for the delivery of Early Help;
- c) To conduct a systematic review of all core systems and process in the locality model and confirm outcomes and efficiencies that offer the opportunity to reduce our own 'created demand';
- d) Intervention and Prevention - conduct a review of the older youth offending cohort; and
- e) Further develop the principles of specialised vs generic roles that support community engagement and placed based services.

Workstream 2- Children's Social Care – Delivering the Children's Plan

3.35. The aims of this workstream are: -

- a) To deliver the agreed Children's and Young People's Plan 2020-2025;
- b) A further drive to increase the number of Foster carers will take place in order to provide care and support to children and young people and improve outcomes;
- c) A review of the provider market will be undertaken in order to improve commissioning, reduce cost and explore the role of the Council in the market;
- d) Further emphasis will be placed on Early Intervention and Prevention as part of the Localities Model;
- e) A review of Social Worker Practice will be undertaken;
- f) A review of Integrated Commissioning across the Sefton Partnership will be undertaken; and
- g) An intelligence led review of current and forecast demand will be undertaken in order to improve service planning and reduce future financial risk

Workstream 3- Adults' Social Care

3.36. The aims of this workstream are: -

- a) To reduce demand in the community including falls prevention, increased provision of Extra Care Housing Places and supporting carers;
- b) Introduce an Independence at Home Strategy to reduce demand at the 'ASC front door';
- c) Work will commence to reduce demand from people once they are in receipt of care and support, and the use of assisted technology and personal budgets will be reviewed to support this;
- d) Review the operational Form and Function of Social Work in line with the Strategic Vision for the service for the next three to five years;
- e) Undertake a review of the supply chain, the strategic approach to commissioning care and support for vulnerable adults; and
- f) Undertake a review of all income arrangements, systems and processes with a view to ensuring that all funding due to the Council is received.

Workstream 4- Streetscene

3.37. This workstream will be focussed on two areas: -

- a) Street Cleansing- Reducing the cost of street cleansing by reducing the amount of litter discarded by the public and refuse dumped in rear entries. This will be

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based upon reducing waste arisings, education and where appropriate enforcement to prevent fly tipping, etc; and

- b) Refuse Collection –A review of the methods by which household waste is collected will be undertaken in order to improve efficiency, reduce cost, encourage recycling and reduce waste arisings.

Workstream 5- Education Excellence

3.38. The aims of this workstream are: -

- a) To conduct a comprehensive review of the Home to School Transport function;
- b) To support the work in respect of education excellence;
- c) To engage in and support the review of the provision of Secondary School Education; and
- d) Training and Skills-work will be undertaken to determine how the Community Learning service and partners can support young people post 19 to re-enter education to gain basic skills and to retrain adults who need to help gain employment.

Workstream 6- Special Educational Needs and Disability (SEND)

3.39. The key elements of this workstream are: -

- a) Priority will be to deliver the SEND Improvement Plan;
- b) Reduce new entrants to the service through a restructure of the Inclusion Service to support inclusion in schools for pupils with SEND and promote early identification and support. Offer Autism Kite Mark and training for all schools to develop autism friendly schools and work with schools to build parental confidence in mainstream settings;
- c) Review the delivery model for the service through a review of specialist places to reduce dependence on specialist independent schools which are costly and support pupils being able to attend a local school and support inclusion;
- d) Review assessment process to reduce the need for high needs funding support without an Education, Health and Care Plan including links into Locality teams at an early stage; and
- e) Review educational pathways to ensure children and young people with SEND are prepared for adulthood.

Economic Growth and Strategic Investment

3.40. At the start of the Framework for Change 2017 programme it was acknowledged that during the three-year period work would be undertaken in order to develop the Economic Growth and Strategic Investment pillars in order to get to a position whereby these would move from inception to delivery stage.

3.41. During the last three years this programme has been successfully developed in conjunction with Executive members and a range of priority projects have been identified and will form the basis of the Growth and Strategic Investment programme. A number of these projects have been approved by Council in recent months and the remainder will come through to members for approval in accordance with the Council's agreed governance arrangements that are set out in the constitution and the capital strategy.

- 3.42. This programme will directly support economic growth and development within the Borough, creating new jobs and businesses and enhanced productivity. It will also directly benefit the Council by reducing / removing subsidies, creating net new revenue streams and Council Tax and Business Rates receipts.
- 3.43. The Programme will be delivered within a set of themes which include:
- Town Centre Regeneration for example the potential Southport Town deal;
 - Large Employment Sites;
 - Strategic Transport Schemes;
 - Coast Access Gateways;
 - Industry sector development;
 - Housing;
 - Employment and Skills; and
 - Investment
- 3.44. The Programme will also include “Invest to Save” schemes whereby capital investment directly reduces or removes a service cost to the Council.
- 3.45. The Programme is underpinned by a number of strategic initiatives which include:
- The Asset Management and Disposal Policy and the continuation of the asset maximisation project from Framework for Change 2017;
 - Strategies such as the Sefton Economic Assessment and Strategy and the Sefton Coast Plan;
 - LCR CA Single Investment Fund;
 - The Liverpool City Region Local Industrial Strategy

Programme Governance

- 3.46. As with the current Framework for Change programme it will be important that the governance arrangements in place are robust, transparent, enable effective decision making and support staff, residents and communities. The following core principles will therefore be in place for Framework for Change 2020: -
- A balanced, deliverable and sustainable annual budget will be set with clear milestones and deliverables linked to financial performance. Those budgets that are to be reduced will be clearly identified in advance of the financial year or will be reported via the monthly financial monitoring process;
 - Activity within Framework for Change 2020 will be prioritised and sequenced to reflect the needs and aspirations of local people and communities and also to deliver financial sustainability;
 - Where financial variations arise during the year, compensating savings will be identified and delivered to ensure sustainability;
 - Regular monthly reporting of financial performance to Cabinet and, where appropriate, Council will take place;
 - Subsequent reports will be provided to Overview and Scrutiny Committee and the key financial risks within the programme and the annual budget will be included on the Council’s Corporate Risk Register which is considered at each meeting of Audit and Governance Committee;
 - The Senior Officer Programme Board led by the Chief Executive and the Council’s s151 officer will continue to operate and will set, monitor and report

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on the delivery of agreed projects. This will include the maintenance and review of a programme risk register which will include all key financial issues;

- Each workstream / pillar will be led by an Executive Director who will ensure that appropriate financial resources are in place to develop the programme and that appropriate capacity and skills are deployed to each project to ensure rigour of development and appropriate due diligence is carried out;
- A project sponsor that is a senior officer will lead each project and will be responsible for all aspects of delivery and financial performance;
- Each project will have a Full Business Case, including detailed risk analysis in addition to a delivery plan; and,
- Each project sponsor will ensure that they make available the appropriate skills and capacity to support delivery.

3.47. It is inevitable that with a programme of this size and the number of projects that exist, that during the course of the three years, there will be changes to aspects of the programme that will have financial implications. These changes may come about due to:

- Changes in project scope;
- Changes in demand for Council services;
- Availability of appropriate resources
- Central government intervention, e.g. changes in legislation; and,
- Commercial opportunities being identified or removed through changes within the market.

3.48. Each of these issues would have a financial implication and this will need to be managed through the governance structure as set out. Whilst such a scenario is one that will need to be managed over the course of the three years, the Council will set and deliver financially sustainable annual budgets. The Council will also ensure that required mitigations will be put in place if required as it is legally required to do so.

Cost of Change

3.49. To deliver the Framework for Change 2020, the Council will need to incur expenditure to support delivery. At present, it is estimated that a sum of £3.0m should be provided for this purpose. It is proposed to fund this sum from the following sources:

	£'m
Transforming Sefton Earmarked Reserve - Revenue	1.5
Capital Receipts – Asset Maximisation Project	1.5
Total	3.0

3.50. In order to access this funding, a robust business case will be required for evaluation by the Chief Executive and s151 officer and any proposed expenditure must be linked to the direct delivery of this programme with an acceptable return on investment being demonstrated.

3.51. In addition, the Council's Redundancy Reserve has now been fully utilised in delivering staffing changes as part of the Framework for Change 2017. To support the Framework for Change 2020 programme, it is estimated that a sum of £2.0m is required to replenish the Redundancy Reserve. Following a review of the

Environmental Warranty Reserve it is now considered appropriate to release £2.0m from the Reserve and transfer this into the Redundancy Reserve.

4. Budget Plan 2020/21 – 2022/23

4.1 As discussed previously within the report, 2020/21 is the first year of the Council's new three-year financial strategy period. Cabinet, on 7 November 2019, approved an updated Medium-Term Financial Plan (MTFP) for this period, including the assumptions made.

4.2 As part of this budget setting cycle, each key element of the MTFP has been reviewed, namely: -

- The implications of the Provisional Local Government Finance Settlement for 2020/21;
- All MTFP assumptions including existing service budget pressures; and,
- Non-recurring savings.

The following sections of the report detail each of these aspects in turn.

Local Government Finance Settlement

4.3 In approaching and updating the Council's MTFP, a key component each year is the financial settlement that is made by the Secretary of State. In reviewing this, there are three areas that the Council is particularly interested in; namely:

- Confirmation or otherwise of the level of financial support that will be received by the Council;
- To what extent any solutions are offered by central government to specific issues that affect not only Sefton but all local authorities e.g. funding for the increased costs associated with Adults and Children's Social Care; and,
- What opportunities are available to local authorities to raise additional income.

4.4 The Provisional Local Government Finance Settlement for 2020/21 was announced on 20 December 2020. This confirmed a number of funding announcements made in the 2019 Spending Review and these are detailed from paragraph 4.6.

4.5 As previously mentioned, this Settlement is for one year only, and as such makes it extremely difficult to forecast the funding the Council is likely to receive in 2021/22 and 2022/23.

Social Care Grants

4.6 In 2019/20, the Government provided £410m of Social Care Grant funding which was distributed using the Adult Social Care Relative Needs Formula. Sefton's allocation was £2.605m. In addition, the Government provided £240m through a Winter Pressures Grant, with Sefton receiving £1.525m. As outlined in paragraph 2.2, it was unknown whether these were just short-term additional funding. The Spending Review and subsequent financial settlement have confirmed that this funding would continue to be paid in 2020/21 (although the Winter Pressures Grant would be rolled into the Improved Better Care Fund).

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- 4.7 The Spending Review announced that an additional £1,000m of Social Care Grant would be paid to local authorities in 2020/21. Of this, the Government proposes to distribute £850m using the Adult Social Care Relative Needs Formula, with the remaining £150m being distributed on a different basis aimed at providing more funding to those authorities with lower council tax bases who cannot raise as much through the Adult Social Care Precept. Sefton's allocation is **£6.710m**.
- 4.8 Council on 23 January 2020 approved changes to the Senior Management structure relating to social care. The additional costs (£0.149m) will be funded from the Social Care Grant. These costs are included in the Other Changes figure in paragraph 4.27.
- 4.9 In addition, local authorities have been given the power raise Council Tax by a further 2% on top of the core principle as an Adult Social Care Precept. The Government expect that local authorities will use this power in full, having announced that this will raise a further £500m nationally. This is discussed further in section 7.
- 4.10 Also, the NHS contribution to adult social care through the Better Care Fund will increase by 3.4 per cent in real terms. It is **estimated** that this will increase the contribution to Sefton by about **£0.600m**.

Public Health Grant

- 4.11 The Spending Review announced a real terms increase in the Public Health Grant. It is **estimated** that this will increase Sefton's grant by about **£0.550m**. It should be noted that Sefton's grant has reduced by nearly £3.600m since 2015/16.

New Homes Bonus

- 4.12 The Government will continue to make payments of New Homes Bonus in 2020/21. This will be for legacy payments relating to allocations in the previous three years plus new one-off allocations for 2020/21. Sefton's legacy payments from previous years will reduce by £0.750m to £0.114m as the 2016/17 allocation drops out. Due to net housing growth being above the baseline set by Government, Sefton will receive an allocation relating to 2020/21 (£0.268m). It is assumed that this funding for 2020/21 will not continue into 2021/22.

Business Rate Retention - Levy Account Surplus

- 4.13 In 2019/20 the Government distributed £180m of the Levy Account surplus back to local authorities. Sefton's allocation was **£0.980m**. This was one-off funding that isn't being made available in 2020/21.

Housing Benefit / Council Tax Admin Subsidy

- 4.14 In recent years the amount of subsidy received by the Council to help fund the administration costs of Housing Benefits and the Council Tax Reduction Scheme has been reducing year on year. It is anticipated that this reduction will continue in future years with an **estimated** reduction of **£0.100m** per year.

Settlement Funding Assessment / Business Rates Baseline

- 4.15 The Settlement Funding Assessment / Business Rates Baseline will increase in line with the increase in the Business Rates multiplier. It is estimated that this will

result in **£0.796m** of additional funding in 2020/21 (net of required increases in bad debt provisions) with a further increase of **£1.438m** in 2021/22.

Implications for 2021/22 and 2022/23

- 4.16 Given the outcome of the Spending Review 2019, and the central government narrative around a 'new economic decade', it is assumed that nationally there will be no reductions in local government funding nationally in 2021/22 or 2022/23 (although there remains concern over the overall funding that will be available for public services due to the fiscal landscape). As a result, it is therefore assumed that all grants will continue into future years, indeed government have announced that the additional social care grant will continue for the duration of this Parliament. However, as mentioned in paragraphs 2.4 to 2.10, there are major reviews of the way local government is financed that could have a significant impact on the funding of the Council and, given Sefton's relative decline in population, even if the funding envelope for local government is maintained at current levels, the Council may see a reduction in funding of £9.000m. Whilst it would be hoped that protections are put in place, and the Local Government Association has called for no Council to see a reduction in funding, it is considered prudent to assume this **£9.000m** reduction will take place across the two years, however this estimate will inevitably change with the position potentially being better or more much more adverse. This is the key estimate that will influence the funding available to the Council and as further information becomes available, Members will be updated immediately.

Schools and High Needs Funding

- 4.17 Nationally, the schools' budget will rise by £2.6 billion in 2020/21, £4.8 billion in 2021/22 and £7.1 billion in 2022/23, compared to 2019/20 funding levels. In addition to this, each year the government will provide almost £1.5 billion of funding to compensate schools for the increased cost of employer pensions contributions.
- 4.18 In addition, the government announced over £700m more in 2020/21 compared to 2019/20 funding levels to support children and young people with special educational needs.
- 4.19 The funding of Sefton schools and High Needs are discussed further in section 10.

Key MTFP Updated Assumptions

- 4.20 Within this MTFP, there are a number of key assumptions that will impact upon the funding gap facing the Council in the period 2020/21 to 2022/23 as well as a number of other budget changes. These are set out as follows:

Resources to fund pay awards, increases in the pension future service rate, specific contracts and potential price increases from care providers

- 4.21 In line with previous MTFPs, the Council makes provision for the estimated costs of annual increases in pay, pensions etc. Provisions for these items total **£6.500m** per year.

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Levy Increases

- 4.22 The Council is required to pay levies to various bodies, the largest two of which are the Liverpool City Region Combined Authority (for Transport) and the Merseyside Recycling and Waste Authority. Sefton has received notification of provisional figures for 2020/21 which indicates £0.625m will be required to fund increases in the levies. These figures will be confirmed at Budget Council. A provision has been included for the potential costs of increases in these levies in 2021/22 and 2022/23 (£0.700m per year).

Existing Service Budget Pressures

- 4.23 The Budget Monitoring reports for 2019/20 (as at the end of December 2019) are indicating significant ongoing budget pressures in two service areas:

- Children's Social Care – current forecast of **£2.000m** relating to the costs of Looked After Children (excluding one-off costs in 2019/20).
- Education Excellence – current forecast of **£0.200m** relating to Home to School Transport.

In addition, the increase in pay budgets due to pay awards and pension increases, after allowing for fees and charges increases for traded services, is **£0.400m** greater than the provision built into the 2019/20 budget. The net surplus budget for Housing Benefits also needs to be reduced due to the reduction in the amounts paid by the Council and the associated loss of subsidy (**£0.250m**).

- 4.24 It is considered prudent to build these costs into the 2020/21 budget as these pressures will continue into future years.

Non-Delivery of 2019/20 Budget Savings

- 4.25 The 2019/20 Budget included £9.803m of savings from Public Sector Reform (PSR) projects. Current forecasts are that £8.853m of savings will be deliverable in the year (90%). An analysis of the overall savings for 2019/20 are shown in the summary below:

	Total Saving 2019/20	Forecast - Achieved In 2019/20	Forecast - Not Achieved 2019/20
	£m	£m	£m
PSR1 - Acute Wrap Around	0.230	0.000	0.230
PSR2 – Locality Teams	4.408	4.408	0.000
PSR4 - All Age Pathway	0.089	0.089	0.000
PSR6 - Commercialisation	0.405	0.405	0.000
PSR8 – Asset Maximisation	0.512	0.512	0.000
PSR9 – ICT & Digital Inclusion	3.439	3.439	0.000
PSR10 - Commissioning	0.720	0.000	0.720
Total PSR Projects	9.803	8.853	0.950

- PSR1 – Acute Wrap Around - as reported, the Children's Social Care budget is under significant pressure – It is therefore not possible to achieve the savings on the Looked After Children budget.

- PSR10 – Commissioning - A number of reviews of procurement activity have not identified suitable opportunities to generate the savings assumed.

4.26 It is considered prudent to delete these savings from the 2020/21 budget as they will not be achieved.

Other Changes

4.27 A number of other changes have been built into the MTFP for 2020/21, including the estimated additional costs of replacing part of the fleet of vehicles used for Cleansing, additional senior management costs (see paragraph 4.8) and reflecting the increased net costs of holding elections following the cessation of a grant previously received to support the service.

Non-Recurring Savings

4.28 A number of savings built into the 2019/20 budget were only achievable for a limited period and therefore need to be removed from the 2020/21 budget (**£4.629m** in total). These include:

- Treasury Management savings following the review of policy – reduction of £1.000m in 2020/21 with further reductions of £0.200m in 2021/22 and 2022/23.
- Highways Maintenance – additional capitalisation of £1.283m;
- Council Tax Surplus of £0.996m; and,
- In 2019/20 the Investment Strategy budget was reduced by £0.400m as a one-off saving to reflect the first phase of growth and strategic investment schemes moving from development to delivery. In 2020/21 £0.200m will be added back into this budget with £0.200m now considered to be a permanent saving. This additional sum will be used to support any financial risk within the Council's regeneration and commercial activity as included in the Growth and Strategic Investment Programme. The same previously agreed delegation will apply to this.

Updated MTFP 2020/21 to 2022/23

4.29 Based upon the revisions relating to Government funding and the updated MTFP assumptions it is now estimated that the funding shortfall between 2020/21 and 2022/23 will be **£31.975m**, before any Council Tax decisions are made, and any additional service delivery options are considered. A detailed analysis is shown below:

	2020/21	2021/22	2022/23
	£'m	£'m	£'m
Government Funding:			
- Social Care Grant	-6.710	0.000	0.000
- NHS Contribution to BCF	-0.600	0.000	0.000
- Public Health Grant	-0.550	0.000	0.000
- New Homes Bonus	0.482	0.268	0.000
- Business Rate Retention - Levy Account Surplus	0.980	0.000	0.000

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- Housing Benefit / Council Tax Admin Subsidy	0.100	0.100	0.100
- Settlement Funding Assessment / Business Rates Baseline	-0.796	-1.438	0.000
- General Government Funding	0.000	4.500	4.500
	-7.094	3.430	4.600
Key MTFP updated assumptions:			
- Provision for Pay Inflation	3.800	3.800	3.800
- Provision for Pension Increases	0.600	0.600	0.600
- Provision for Inflation on Contracts	0.100	0.100	0.100
- Assumed increase in Care Provider costs re. Adult Social Care	2.000	2.000	2.000
- Levy increases	0.625	0.700	0.700
- Existing service budget pressures	2.850	0.000	0.000
- Non-Delivery of 2019/20 budget savings	0.950	0.000	0.000
- Other Changes	1.085	0.000	0.000
	12.010	7.200	7.200
Non-Recurring Savings	4.229	0.200	0.200
Revised MTFP Funding Gap	9.145	10.830	12.000
Total MTFP Funding Gap			31.975

5. Budget Options

5.1 A number of options have been identified that can be used to mitigate part of the MTFP Funding Gap:

2020 Local Government Pension Scheme Valuation

5.2 Merseyside Pension Fund and their actuaries are currently finalising the valuation of the Fund that will impact on contributions that the Council will need to pay for the 2020/21 to 2022/23 period. Indications are that the financial position of the Fund has significantly improved since the previous valuation. Officers from the Council have been engaged with the Pension Fund over the last two years to ensure this will result in a significant saving, with payments relating to the deficit on Sefton's element of the Fund forecast to reduce compared to previous years. The current estimate is that the saving to the Council will be **£6.840m** across the three years.

5.3 In addition, the Merseyside Pension Fund has offered the Council the opportunity to prepay (in April 2020) a proportion of the total expected contributions for the three-year valuation period at a discount. The Council has previously taken a similar opportunity at the start of the last two valuation periods. Officers have discussed the proposal with both the Merseyside Pension Fund and the Council's external auditors. It is proposed that the Council makes this upfront payment (currently estimated to be £43.500m) and this will be funded by borrowing, which will be fully repaid within the three-year period. The borrowing limits within the Prudential Indicators report (and Capital Strategy and Treasury Management Policy and Strategy reports) have been updated to reflect the additional need to borrow. In order to fund the initial borrowing costs, the Council will need to

temporarily use the Transforming Sefton Earmarked Reserve in 2020/21 (up to £0.700m). The Reserve will be repaid from savings made in 2021/22 and 2022/23 as a result of the upfront payment. After allowing for borrowing costs, and the repayment of the reserve, the estimated net saving will be £1.000m in 2022/23. These estimated savings haven't yet been included within the MTFP as discussions are still to be finalised.

Provision for Pay Inflation and Pension Increases

- 5.4 The MTFP includes provision for pay awards in future years as well as the increase in the employer pension contribution rate for the Local Government Pension Scheme. The figures provided for include all Council staff. However, a number of employees are within services that either trade or generate significant levels of external income. Therefore, as in 2019/20, pay inflation and pension increases within these services will be funded from income generated rather than through the Council's central provisions. This will reduce the central provision requirement by **£0.550m** per year.

Service options agreed by Budget Council in February 2019

- 5.5 Service Budget Options agreed at last year's Budget Council delivered £2.269m of savings in 2019/20. Some of the savings were only for a part year. The full year effect of these will deliver an additional **£0.444m** in 2020/21 and 2021/22.

6. Additions to the Budget

Additional Staffing in Children's Social Care / Special Educational Needs and Disabilities (SEND)

- 6.1 As stated in paragraph 4.4, the pressure on the Children's Social Care budget from increases in the number of Looked After Children remains significant. Additional staffing is considered necessary to support the service (**£0.230m**). In addition, there are current pressures within the SEND service. It is considered necessary to provide some short-term staffing resources in 2020/21 to alleviate these pressures (**£0.400m**).

Adult Social Care Budget Increase

- 6.2 As outlined in paragraph 3.5, the NHS contribution to adult social care through the Better Care Fund will increase by 3.4 per cent in real terms. It is estimated that this will increase the contribution to Sefton by about £0.600m. It is proposed to passport any increase to Adult Social Care (estimated at **£0.600m**).

Public Health Budget Increase

- 6.3 As outlined in paragraph 3.6, the Spending Review announced a real terms increase in the Public Health Grant. It is estimated that this will increase Sefton's grant by about £0.550m. It is proposed to passport any increase to Public Health to offset any increases in costs and new burdens (estimated at **£0.550m**).

High Needs and Secondary Schools

- 6.4 Section 10 discuss the current financial pressures being experienced in the High Needs budget and within Secondary Schools. The Government has consulted on introducing legislation so that negative reserves relating to High Needs cannot be funded from the Council's General Fund. However, given the pressures on Secondary Schools, and the potential to be left with negative balances, it is

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considered prudent to make contributions to a reserve across the next three years (£0.750m per year).

General Fund Balances

- 6.5 The Council has maintained a relatively stable level of General Fund Balances in recent years, equating to 3.5% of the Council's net revenue budget. However, as the latest CIPFA resilience index has identified, Sefton has a level of General Fund Balances that would place it at a high level of risk in terms of financial stress. From the CIPFA analysis it is suggested that a minimum reserves level of 5.5% would be appropriate for the Council, taking into account normal and local risks. The Robustness Report on today's agenda discusses this further. It is therefore considered prudent to increase balances across the three-year MTFP period so that they equate to 5.5% of the net revenue budget by 2022/23 (£1.500m per year).

7. Additional Funding

Council Tax Increases

- 7.1 The Spending Review assumed a 2% Core Referendum Principle for illustrative purposes. The Government, as part of the Local Government Finance Settlement, has confirmed the Council Tax Referendum Principle of 2% for 2020/21. A 1.99% increase for Sefton (to ensure the Council wouldn't breach the principle) would generate £2.653m in 2020/21.
- 7.2 As mentioned in paragraph 3.4, local authorities have been given the power to raise Council Tax by a further 2% on top of the core principle as an Adult Social Care Precept. This would generate an additional £2.666m in 2020/21.
- 7.3 A decision on the level of Council Tax is made by Budget Council each year. The 2019/20 Band C Council Tax is £1,395.82. It should be noted that as part of the Settlement the Government assumes local authorities will raise Council Tax by the maximum amount when calculating an individual authority's Spending Power and this will directly influence future years funding allocations.

Council Tax Base / Empty Homes Discounts and Premiums

- 7.4 The Council Tax Base is set by Council in January each year. It reflects changes in the number of properties and the value of exemptions and discounts. Council on 23 January 2020 set the Council Tax Base for 2020/21 at 84,904.4, including the impact of changes to discounts and premiums on empty homes. This increases the Council Tax Requirement by **£1.298m**. For forecasting purposes, it is assumed that there will be growth in the Tax Base for additional properties in 2021/22 and 2022/23 that would generate **£0.500m** per year.

8. Updated Budget Plan 2020/21 to 2022/23

- 8.1 Based upon the potential budget options, additions and funding it is now estimated that the funding shortfall between 2020/21 and 2022/23 will be £24.373m, before any Council Tax decisions are made, and any further service delivery options are considered. A detailed analysis is shown below:

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	2020/21	2021/22	2022/23
	£'m	£'m	£'m
Revised MTFP Funding Gap	9.145	10.830	12.000
Budget Options:			
- 2020 Local Government Pension Scheme Valuation	-5.640	-0.600	-0.600
- Provision for Pay Inflation and Pension Increases	-0.550	-0.550	-0.550
- Service options agreed by Budget Council in February 2019	-0.368	-0.076	0.000
	-6.558	-1.226	-1.150
Additions to the Budget:			
- Additional Staffing in Children's Social Care / Special Educational Needs and Disabilities (SEND)	0.630	-0.400	0.000
- ASC Budget Increase	0.600	0.000	0.000
- Public Health Budget Increase	0.550	0.000	0.000
- Additional provision to reflect potential financial pressures re. Secondary Schools	0.750	0.000	0.000
- Phased Increase in General Fund Balances	1.500	0.000	0.000
	4.030	-0.400	0.000
Additional Funding:			
Council Tax – Core increase	TBC	TBC	TBC
Adult Social Care Precept	TBC	TBC	TBC
Council Tax Base	-1.298	-0.500	-0.500
	-1.298	-0.500	-0.500
Revised MTFP Funding Gap – excluding Council Tax	5.319	8.704	10.350
Total MTFP Funding Gap			24.373

9. Budget 2020/21 – Specific Issues

Charges Relating to External / Levying Bodies

- 9.1 The Council is required to pay charges relating to levies from external bodies. The expected payments for 2020/21 and their impact on Sefton's budget compared to 2019/20 is shown in the table below: -

<u>Levying Body</u>	<u>2019/20</u>	<u>2020/21</u>	<u>Change</u>
	£	£	£
Liverpool City Region (LCR) Combined Authority - Transport Levy	18,490,000	TBC	TBC

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Waste Disposal Authority	15,442,157	TBC	TBC
Environment Agency	157,430	TBC	TBC
Inshore Fisheries & Conservation Authority	66,723	TBC	TBC
Port Health Authority	27,000	TBC	TBC
	34,183,310	TBC	TBC

The approved 2020/21 figures will be reported at Budget Council.

Proposed Overall Council Tax increase

9.2 The proposed total increase in the Sefton Council Tax for 2020/21 will be reported to Budget Council following any recommendation from Cabinet.

10. Dedicated Schools Grants (DSG) 2020/21

10.1 The Dedicated Schools Grant (DSG) is a ringfenced grant from the Department for Education (DfE) to fund education provision. It is made up of four main funding blocks:

- Schools – Mainstream schools and academies;
- Central School Services – Funding for centrally (Council) retained services, including school admissions;
- Early Years – Universal and additional entitlement for three and four-year olds; two-year old entitlement; and funding for maintained nursery schools; and
- High Needs – Funding for the education of pupils with an identified special educational need and who will often be subject to an Education, Health and Care Plan (EHCP).

10.2 In September 2019 the Government announced three years of extra funding for Schools and High Needs worth £7.1 billion. This has been split across the years as follows: £2.6bn in 2020/21; £2.2bn in 2021/22 and £2.3bn in 2022/23. In 2020/21 the funding includes £780m growth funding specifically allocated to High Needs, leaving £1.8bn for mainstream schools.

10.3 In October 2019 additional funding was announced for Early Years provision, with an increased national funding allocation of £66m in 2020/21.

10.4 The 2020/21 Dedicated Schools Grant settlement was announced on 19th December 2019. The 2020/21 National DSG allocation for Sefton of £214.412m is set out in the table below and includes intra-block transfers which are explained in more detail within the High Needs section (starting at paragraph 10.12).

Block	2019/20 Revised allocation (July 2019)	2020/21 Initial allocation	Increase / Decrease (-)
	£m	£m	£m
Schools Block (incl. Academies)	158.185	163.904	5.719

Central School Services Block	1.271	1.150	-0.121
Early Years Block	16.731	17.015	0.284
High Needs Block	28.490	32.343	3.853
Summary totals	204.677	214.412	9.735

Schools Block

- 10.5 The national funding calculation for 2020/21 has seen an increase in Sefton's School Block of £5.719m compared to 2019/20. This figure includes:
- Additional funding for an increase in year-on-year pupil numbers from October 2018 to 2019 (+113.5 pupil increase equating to £0.558m);
 - An increase in funding towards pupil growth in the classroom which might occur during the academic year;
 - Small changes in Business Rates (£0.368m); and
 - The balance is based on additional per pupil funding for schools (£4.793m) – per pupil minimum funding levels have increased for both Primary (£3,500 to £3,750) and Secondary schools (£4,800 to £5,000).
- 10.6 The DfE are committed to implementing the National Schools Funding Formula model (NFF) across all local authorities from 2021/22, however for 2020/21 local areas can retain their local formula if they choose to do so. Following consultation with Sefton Headteachers during the autumn, the decision has been made to implement a 'hybrid' formula model in 2020/21, pitched somewhere between the previous local Sefton model and the NFF. This "half-way house" will help to minimise any funding changes that may have affected individual schools with a move straight to the NFF. It is possible to do this and guarantee all schools a minimum funding increase per pupil, due to the additional Government funding being made available to schools in 2020/21.

School Deficit Balances

- 10.7 Sefton maintained primary schools have an overall forecast surplus balance at the end of 2019/20 of £6.7m.
- 10.8 The six maintained secondary schools are forecast to have a combined 2019/20 forecast deficit balance of £1.6m. Four schools are reporting deficit balances and they will be required to each apply to the Council to operate a Licensed Deficit Budget in 2020/21. The applications will need to be submitted alongside robust budget recovery plans which in the first instance demonstrate how the annual budget will be brought back into balance in 2020/21 and in future years' how any accumulated deficit balance will be repaid to the Council. Licensed deficit budgets must be signed off by the Council's Section 151 Officer and Statutory Director of Children's Services (DCS).

Central School Services Block

- 10.9 The Central School Services Block (CSSB) is funding given to cover ongoing historic and centrally retained DSG services, such as: the running of the Professional Development Centre; Grounds Maintenance for former closed

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schools; Free School Meals checking; School Licences; School admissions; and former Education Services Grant (ESG) which funded the education statutory duties of the Local Authority. This block is funded on a per pupil basis by the DfE, and Local Authorities were advised in 2018/19 that this funding would gradually be reduced in future settlements for its historic commitments. As part of the 2020/21 funding, 10% of the historic cost funding has been reduced. This has reduced Sefton's CSSB funding by £0.121m from £1.271m to £1.150m. An analysis of the 2020/21 central budgets is shown below and these have been formally agreed at Schools' Forum on 13 January 2020:

- Contribution to combined services expenditure - **£0.166m**
- Co-ordinated admissions scheme - **£0.137m**
- School Licences - **£0.193m** as announced by the DfE in December 2019
- Servicing of the Schools Forum - **£0.062m**
- Former ESG retained funding, which transferred to the DSG from Council funding in April 2017, to contribute towards the costs of the Council's ongoing statutory duties for all schools - **£0.592m**

10.10 In addition to the statutory duties covered by the former ESG funding across all schools (above), Sefton Schools' Forum has approved charges for maintained schools regarding ongoing statutory functions which the Council performs on their behalf. This was formally agreed at Schools' Forum on 13 January 2020 for 2020/21 and is expected to recover around £0.520m of statutory costs.

Early Years Block

10.11 Early Years has seen very little change in funding over the last three years. However, in October, the DfE announced an increase to Early Years funding of £66m nationally in 2020/21. Sefton will receive an extra £0.08 per hour on the national base rates paid for the 2-Year-old offer and 3 to 4-Year-old childcare provision. This additional funding alongside a review of the annual contingency budget contained within the Early Years allocation, has made it possible to increase the base hourly rate payable to providers in 2020/21 by £0.10 per hour from £4.90 per hour to £5 per hour for 2-Year-old provision; and from £4.00 per hour to £4.10 per hour for the 3-4-year-old provision. Maintained Nursery Schools will also continue to receive a ringfenced subsidy to ensure their financial stability. This was due to end in August 2020 but will now continue to the end of the 2020/21 financial year. In addition, funding will continue to be made available from the Disability Access Funding and Early Years Pupil Premium, which sees no change from 2019/20.

High Needs Block

10.12 The National High Needs Block formula funding allocation to Local Authorities is increasing by £780m in 2020/21 compared to the 2019/20 baseline. Sefton's share of the additional funding is £3.853m.

10.13 Sefton Schools Forum has agreed to the continuation for an additional year of intra-block funding decisions made in 2019/20, note these decisions maintain the previous funding baseline and do not represent an increase in 2020/21:

- The transfer of 0.5% (£0.824m) from the Schools Block to the High Needs Block, targeting funding towards supporting the most inclusive schools; and
- A transfer from the Early Years Block to the High Needs Block of £200k to support additional provision for 0 to 4-year olds.

10.14 Sefton's High Needs budget is facing severe cost pressure and is currently forecast to overspend by £4.5m. Annual expenditure in Sefton on provision for children and young people with special educational needs and disabilities has risen by £7.3m (20%) since 2013/14. Over the same period High Needs funding has only increased by £2.3m (9%). The 2014 SEND reforms, while rightly raising expectations and extending support from birth to 25 years, did not come with sufficient increases in funding to reflect the increased cohort and complexity of children and young people; significantly local authorities were never funded to meet their expanded duties towards 19-25-year olds.

10.15 The estimated deficit on the high needs block will be held on the Council's Balance Sheet. The DfE do not expect the Local Authority's General Fund to cover accumulated deficits, however the external auditors and CIPFA are still to confirm their interpretation of treatment in the year-end accounts.

10.16 The DfE require all local authorities who report a deficit in excess of 1% of their overall DSG annual allocation to submit a recovery plan to the department which sets out how going forward the budget will be brought back into a balanced position and re-pay the accumulative deficit. In Sefton 1% of the 2019/20 DSG allocation is £2.047m and therefore a recovery plan – showing how a new sustainable approach to the provision of SEND will be introduced that can meet the needs of children and young people, whilst living within its means – will need to be submitted by the end of June 2020. At present work is being undertaken that will lead to a new resource allocation system being developed and implemented for 2020/21. This will result in a sustainable budget being set and will form the basis of the recovery plan submission.

11. Other Government Grant Notifications 2020/21

11.1 The Government have announced grant notifications for 2020/21 in the areas identified below. Should any further information be supplied on other grants, this will be included in a separate update to Cabinet / Council.

Independent Living Fund

11.2 The indicative allocation for the 2020/21 Independent Living Fund grant has yet to be announced. The 2019/20 allocation was £2.107m. It is proposed that the 2020/21 allocation will continue to be allocated to appropriate Adult Social Care budgets.

Lead Local Flood Authorities Grant

11.3 The Local Government Financial Settlement provides the majority of funding to Lead Local Flood Authorities to carry out their duties under the Flood and Water Management Act 2010, and for their role as statutory consultee on surface water for major development (i.e. they no longer receive a separate grant from Defra).

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This funding was previously supplemented by a separate section 31 grant which made good the Government's commitment to protect the level of funding in real terms throughout the previous Parliament. It is yet to be announced whether the section 31 grant element of the funding will continue in 2020/21. Sefton's Grant was £0.011m in 2019/20. It is proposed that if this grant continues to be paid in 2020/21 it continues to be allocated to the appropriate Flood Defence budget.

Flexible Homelessness Support Grant

- 11.4 The indicative allocation for the 2020/21 Flexible Homelessness Support Grant has yet to be announced. The 2019/20 allocation was £0.206m. It is proposed that the 2020/21 allocation will continue to be allocated to appropriate Homelessness budgets.

12. Summary of Budget Proposals for 2020/21

- 12.1 As a result of the information contained within this report the bridging of the 2020/21 funding gap is shown as follows:

	2020/21
	£'m
Revised MTFP Funding Gap	9.145
Potential Budget Options	-6.558
Potential Additions to the Budget	4.030
Potential Additional Funding	-1.298
Revised MTFP Funding Gap – excluding Council Tax	5.319
Council Tax – Core increase (TBC%)	TBC
Adult Social Care Precept (TBC%)	TBC

A summary of the budget for 2020/21 is shown at Appendix B (note that for illustrative purposes this assumes a Council Tax increase of 3.99% in 2020/21).

13. Precepts

- a. Police & Crime Commissioner and Fire & Rescue Precepts

The Police and Crime Commissioner is due to set a budget / precept for 2020/21 on 21 February 2020. The Fire and Rescue Authority is due to set its budget / precept for 2020/21 on 27 February 2020.

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	Precept			Band C		
	2019/20	2020/21	Change	2019/20	2020/21	Change
	£	£	£	£	£	%
Police	16,981,090	TBC	TBC	179.53	TBC	TBC
Fire	6,628,654	TBC	TBC	70.08	TBC	TBC

The approved 2020/21 figures will be reported at Budget Council.

b. LCR Mayoral Precept

To be able to deliver the Mayor's key priorities in 2020/21 a Mayoral Precept is levied on Council Taxpayers across the region, with no increase in the Band C charge approved at the Authority's meeting on 24 January 2020.

	Precept			Band C		
	2019/20	2020/21	Change	2019/20	2020/21	Change
	£	£	£	£	£	%
Mayoral	1,597,463	TBC	TBC	16.89	16.89	0.00

The approved 2020/21 figures will be reported at Budget Council.

c. Parishes

The Parish precepts variations that have been set are shown below:

	Precept			Band C		
	2019/20	2020/21	Change	2019/20	2020/21	Change
	£	£	£	£	£	%
Aintree Village	114,100	TBC	TBC	49.07	TBC	TBC
Formby	91,032	TBC	TBC	8.85	TBC	TBC
Hightown	5,460	TBC	TBC	5.57	TBC	TBC
Ince Blundell	2,009	TBC	TBC	10.68	TBC	TBC
Little Altcar	3,326	TBC	TBC	8.85	TBC	TBC
Lydiate	156,606	TBC	TBC	67.40	TBC	TBC
Maghull	652,974	TBC	TBC	87.32	TBC	TBC
Melling	35,000	TBC	TBC	30.84	TBC	TBC
Sefton	7,000	TBC	TBC	25.96	TBC	TBC
Thornton	5,000	TBC	TBC	5.77	TBC	TBC
	1,072,507	TBC				

The approved 2020/21 figures will be reported at Budget Council.

14. **Recommended Council Tax for 2020/21**

Council are recommended to approve the Budget for 2020/21, as set out in the main report.

The recommended overall Band C Council Tax to be raised for 2020/21 (excluding Parish Precepts) is as follows: -

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	2019/20	2020/21	Increase
	£	£	%
Sefton	1,395.82	TBC	TBC
Police & Crime Commissioner	179.53	TBC	TBC
Fire & Rescue Authority	70.08	TBC	TBC
Mayoral Precept	16.89	TBC	TBC
	1,662.32	TBC	TBC

The recommended Council Tax for 2020/21 will be reported to Budget Council

15. Capital Programme 2020/21 to 2021/22

- 15.1 As part of Central Government's austerity programme the capital grants previously available to local authorities have reduced year on year. As a result, the previous flexibility afforded to councils to establish a single capital pot from which capital and investment decisions could be made has been eliminated.
- 15.2 Previously a 'single capital pot' would have facilitated councils making informed decisions in respect of: -
- Capital investment in core services e.g. schools, transport and adult social care;
 - Strategic ICT investment that would facilitate performance and efficiency improvements;
 - A planned maintenance programme across the Council that would not only ensure statutory compliance, but also asset development;
 - Investment in strategic initiatives that would enable service transformation; and
 - Strategic investment that would support economic growth and investment within the Borough.
- 15.3 The two remaining significant grant allocations received by the Council are in respect of schools and transport. Due to the funding conditions, these grants will be utilised within the relevant services and these are shown at Appendix D, in addition to the proposed use of the Better Care Fund and all other schemes in the Capital Programme.
- 15.4 The Council, as demonstrated within its strategic investment and economic growth pillars of the Framework for Change programme, has an ambitious range of projects that it would like to take forward, in addition to supporting its current asset and service development projects. As the Council does not have access to an unlimited budget, nor does it have an in-house team that could work through each project, an element of prioritisation will always be required. This will continue to be the subject of Member decision making.
- 15.5 If the Council wishes to approve projects as part of an Investment Programme, it will need to either secure external funding, borrow the appropriate funding or generate capital receipts. As previously reported to Members, the Council can

consider external borrowing and would do so where a demonstrable financial return can be generated from a project that will meet the associated borrowing costs.

- 15.6 Cabinet and Council have recently approved the first phase of projects as part of the Investment Programme. Four projects totalling £5.993m were approved (including £0.998m to be spent in 2019/20), funded by external contributions from the Liverpool City Region Combined Authority. In addition, Council approved an Invest to Save project, funded by prudential borrowing, and additions to the traditional Capital Programme, funded from capital receipts. The overall Capital Programme, including these schemes, is shown at Appendix D.

List of Appendices

- A Individual School Budgets 2020/21
- B Draft Council Budget Summary 2020/21
- C Fees and Charges 2020/21
- D Capital Programme 2020/21 - 2021/22

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SCHOOLS FORMULA FUNDING ALLOCATIONS 2020/21

	<u>BUDGET</u> <u>2020/21</u> £
TOTAL FORMULA FUNDING LEVELS - SCHOOLS 2020/21	162,469,864
<u>PRIMARY PHASE - MAINTAINED SCHOOLS</u>	
Ainsdale St John's Church of England Primary School	846,200
Aintree Davenhill Primary School	1,587,006
All Saints Catholic Primary School	1,484,904
Bedford Primary School	1,742,535
Birkdale Primary School	1,582,729
Bishop David Sheppard Church of England Primary School	945,332
Christ Church Church of England Controlled Primary School	1,691,430
English Martyrs' Catholic Primary School	1,597,023
Farnborough Road Infant School	1,322,975
Farnborough Road Junior School	1,804,951
Forefield Community Infant and Nursery School	1,047,865
Forefield Junior School	1,366,772
Freshfield Primary School	857,112
Great Crosby Catholic Primary School	2,552,008
Green Park Primary School	849,781
Hatton Hill Primary School	1,515,264
Holy Family Catholic Primary School	865,389
Holy Rosary Catholic Primary School	1,562,862
Holy Spirit Catholic Primary School	888,412
Hudson Primary School	818,857
Kings Meadow Primary School and Early Years Education Centre	848,527
Lander Road Primary School	957,582
Larkfield Primary School	1,106,452
Linacre Primary School	749,299
Linaker Primary School	1,769,592
Lydiate Primary School	980,354
Marshside Primary School	763,957
Melling Primary School	829,121
Netherton Moss Primary School	961,201
Northway Primary School	1,207,171
Norwood Primary School	2,020,558
Our Lady of Compassion Catholic Primary School	837,367
Our Lady of Lourdes Catholic Primary School	1,848,797
Our Lady of Walsingham Catholic Primary School	896,577
Our Lady Queen of Peace Catholic Primary School	644,762
Our Lady Star of the Sea Catholic Primary School	918,008
Redgate Community Primary School	765,409
Rimrose Hope CofE Primary School	1,209,325
Springwell Park Community Primary School	1,797,347
St Benedict's Catholic Primary School	888,475
St Edmund's and St Thomas' Catholic Primary School	1,194,837
St Elizabeth's Catholic Primary School	1,683,091
St George's Catholic Primary School	783,699
St Gregory's Catholic Primary School	831,415
St Jerome's Catholic Primary School	826,654
St John Bosco Catholic Primary School	792,573
St John's Church of England Primary School	784,683
St John's Church of England Primary School	849,659

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Appendix A

St Luke's Church of England Primary School	1,506,745
St Luke's Halsall Church of England Primary School	805,744
St Mary's Catholic Primary School	479,920
St Monica's Catholic Primary School	1,703,858
St Nicholas Church of England Primary School	802,185
St Oswald's Church of England Primary School	924,780
St Patrick's Catholic Primary School	1,371,195
St Philip's Church of England Controlled Primary School	881,698
St Philip's Church of England Primary School	829,296
St Robert Bellarmine Catholic Primary School	849,085
St Teresa's Catholic Infant and Nursery School	288,504
St William of York Catholic Primary School	918,343
Summerhill Primary School	831,087
The Grange Primary School	1,210,199
Thomas Gray Primary School	954,245
Trinity St Peter's CofE Primary School	819,605
Ursuline Catholic Primary School	1,537,269
Valewood Primary School	849,589
Waterloo Primary School	1,663,489
Woodlands Primary School	1,178,623
	77,081,356
<u>SECONDARY PHASE - MAINTAINED SCHOOLS</u>	
Christ The King Catholic High School and Sixth Form Centre	4,099,620
Holy Family Catholic High School	4,215,082
Maricourt Catholic High School	5,435,172
Meols Cop High School	4,591,110
Sacred Heart Catholic College	5,280,188
Savio Salesian College	2,703,592
	26,324,765
<u>PRIMARY ACADEMY SCHOOLS</u>	
Churchtown Primary School	2,936,577
Holy Trinity Church of England Primary School, Southport	959,956
Kew Woods Primary School	1,564,165
Litherland Moss Primary School	982,356
Shoreside Primary School	737,839
St Andrews Church of England Primary School, Maghull	1,094,319
St Thomas Church of England Primary School, Lydiate	806,094
	9,081,306
<u>SECONDARY ACADEMY/FREE SCHOOLS</u>	
Birkdale High School	3,949,112
Chesterfield High School	5,842,623
Deyes High School	5,783,216
Formby High School	4,565,623
Greenbank High School	5,069,905
Hillside High School	3,838,090
King's Leadership Academy Hawthornes	2,145,369
Litherland High School	3,396,872
Maghull High School	4,123,787
Range High School	4,716,677
St Michael's Church of England High School	3,391,829
Stanley High School	3,159,337
	49,982,438

Line Ref	Service	Base Budget 2019/2020 £	Draft Base Budget 2020/2021 £
1	Strategic Management	3,186,900	3,336,900
2	Strategic Support	2,708,700	2,742,700
3	Adult Social Care	96,764,600	98,764,600
4	Children's Social Care	33,339,650	35,569,650
5	Communities	19,518,250	19,518,250
6	Corporate Resources	5,893,450	5,838,450
7	Economic Growth and Housing	6,044,850	6,044,850
8	Education Excellence	9,858,550	10,358,550
9	Health and Wellbeing	18,060,350	18,590,350
10	Highways and Public Protection	11,132,800	11,213,800
11	Locality Services	13,808,800	13,910,800
12	Public Sector Reform Projects - Budget Planning Assumptions still to be allocated to Services	-949,500	0
13	Other Services	3,122,000	3,122,000
14	Net Cost of Services	222,489,400	229,010,900
15	Debt Repayment / Net Interest	7,400,800	8,001,800
16	Sub total	229,890,200	237,012,700
17	Budget Pressure Fund	1,000,000	1,000,000
18	Levies	34,156,300	34,702,300
19	Application of Provisions / Reserves / Corporate Expenditure	1,308,750	1,308,750
20	Capitalisation	-2,849,000	-1,566,000
21	Corporate / One-Off Savings	-2,451,101	769,094
22	Inflationary Items to be Allocated	-417,994	4,050,000
23	Corporate Savings to be allocated to Services	-518,300	-8,098,300
24	Total	260,118,855	269,178,544
25	Specific Government Grants	-20,810,000	-21,360,000
26	Non-Specific Government Grants	-20,169,358	-24,612,843
27	Total	219,139,497	223,205,701

Draft Council Budget Summary 2020/2021

Line Ref	Service	Base Budget 2019/2020 £	Draft Base Budget 2020/2021 £
28	Increase in General Balances	0	1,500,000
29	Total Budget Requirement	219,139,497	224,705,701
30	Add Parish Precepts	1,072,507	1,072,507
31	Total Net Expenditure	220,212,004	225,778,208
<u>SUMMARY OF GENERAL BALANCES</u>			
32	Balances Brought Forward	7,538,555	7,538,555
33	Increase in Balances	0	1,500,000
34	Balances Carried Forward	7,538,555	9,038,555

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<u>FINANCING OF SEFTON'S BUDGET REQUIREMENT</u>			
Total Budget Requirement		219,139,497	224,705,701
Less: Revenue Support Grant		0	0
Top-Up Grant		-19,627,987	-21,248,829
Business Rates Receipts		-66,489,370	-66,779,364
Collection Fund Deficit / Surplus (-) - Council Tax		-995,556	1,973,925
Sefton Requirement from Council Tax		132,026,584	138,651,433
Band D Council Tax		1,570.30	1,633.03
Illustrative Council Tax Increase			3.99%

Note that the Sefton Requirement from Council Tax and quoted Band D Council Tax in 2019/20 is based on a Council Tax increase that is for illustrative purposes only.

SEFTON MBC FEES AND CHARGES 2020/21

Appendix C

Adult Social Care					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Financial Contributions		£	£	£	£
Long Term care home placements *	O	£23,250 max		£23,250 max	
<u>Capital</u>					
The capital limit of £23,250 remains unchanged. Those with capital of £23,250 or less will pay the following minimum weekly charges:					
Minimum Charge					
Pensionable age and above *	O	142.35	144.49	148.85	6.50
Aged 25 to under pensionable age *	O	82.55	83.79	84.40	1.85
Aged 18-24 years *	O	67.35	68.36	68.95	1.60
Personal Expense Allowances *	O	24.90	25.27	24.90	0.00
Short Stays/Respite					
<u>Over £23,250 capital</u>					
Any Service User who has over £23,250 (and enters a care home will pay the full cost of their respite placement. However, if the Service User enters a Sefton New Directions home, they will pay a set weekly charge as per category detailed below:					
Residential***	O	470.57	477.63	490.71	20.14
Residential Mental Health***	O	532.43	540.42	567.33	34.90
<u>Capital of £23,250 and under **</u>					
The weekly charge for respite and short stays are as follows:					
Pensionable age and above *	O	104.30	105.86	109.35	5.05
Aged 25 to under pensionable age *	O	82.55	83.79	84.40	1.85
Service Users aged 18-24 years *	O	67.35	68.36	68.95	1.60
Intermediate Care - there is no charge for this service					
<p>* The Department of Health has not published annual updated figures, so above figures are based on an assumption that capital and personal allowance figures will remain unchanged.</p> <p>**It is anticipated that these flat rate charges will be replaced with a financial assessment, following recent legal advice.</p> <p>*** Rates for Residential have not been confirmed for 20/21 - the rate shown was that charged in 19/20 and is subject to increases which will be reported separately</p> <p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Adult Social Care					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Day Centre Charges		£	£	£	£
Charge per Admission (subject to financial assessment If savings £23,250 or under)	O	Max per day of 17.50	17.76	Max per day of 17.50	0.00
(If savings above £23,250)	O	Max per day of 45.00	45.68	Max per day of 45.00	0.00
Day Centre charge per meal (flat rate for everyone)	O	3.25	3.30	3.25	0.00
Transport Charges					
Charge per trip (flat rate for everyone)	O	1.50	1.52	1.50	0.00
(If savings £23,250 or under)					
(in house service) or the actual cost of taxi's (If savings above £23,250)	O	6.50	6.60	6.50	0.00
NB The above charges are subject to review as part of the Personalisation agenda. Service Users who are in receipt of S.117 are exempt from the admission and transport charge. This also applies to residents of Care Homes who will also be exempt from meal charges as they will be making their maximum contribution as part of the Care Home Costs.					
Charges for the following are based on the actual cost of service:					
Home Care					
Community support					
Shared Lives schemes					
Direct Payments					
Supported Living schemes					
Extra care supported living schemes					
Re-enablement Service					
There is no charge for this service up to a maximum of 6 weeks					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Adult Social Care

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Charges from 1 April 2020					
Deferred Payment Scheme					
* Note - Valuations are now sourced by clients					
First year set up costs	O	700.00	710.50	760.00	60.00
Bungalow/Apartment*		325.00	329.88	n/a	n/a
1-3 Bedroom House*		300.00	304.50	n/a	n/a
4+ Bedroom House*		325.00	329.88	n/a	n/a
Annual Charge	O	120.00	121.80	125.00	5.00
Missed appointment by client*		100.00	101.50	n/a	n/a
Property re-valuation*	O				
Bungalow/Apartment		325.00	329.88	n/a	n/a
1-3 Bedroom House		300.00	304.50	n/a	n/a
4+ Bedroom House		325.00	329.88	n/a	n/a
Charge to register property	O	140.00	142.10	300.00	160.00
Final charge to close account	O	175.00	177.63	179.00	4.00
Clients for whom Sefton is Appointee					
For those with savings above £1000 (per week)	S	5.00	5.08	4.17	-0.83
Account closure - one off charge	S	£150 p.a.	£152.25 p.a.	£150 p.a.	0.00
Clients for whom Sefton is Deputy					
First year annual fee	O	£775 one-off	£786.63 one-off	£775 one-off	0.00
Subsequent annual fee 3.5% of savings up to maximum £650	O	3.5% of savings	3.5% of savings	3.5% of savings	0.00
Cost of report for Office of Public Guardian	O	£216 as required	£219.24 as required	£216 as required	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

SEFTON MBC FEES AND CHARGES 2020/21

Appendix C

COMMUNITIES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
LEISURE CARD					
LIBRARIES & INFORMATION SERVICES					
Overdue Charges					
Adult 1st week - 1st day	O	0.12	0.12	0.12	0.00
12pence per day up to a max of £6	O	0.12 - 6.00	0.12 - 6.09	0.12 - 6.00	0.00
Child 1st week - 1st day	O	0.01	0.01	0.01	0.00
1p per day for 150 days to a max of £1.50	O	0.02 - 1.50	0.02 - 1.52	0.02 - 1.50	0.00
DVD loan charge-per item per week	O	2.50	2.54	2.50	0.00
DVD loan charge-per item per week (older titles)	O	1.50	1.52	1.50	0.00
Reservation fee	O	0.00	0.00	0.00	0.00
Reservation fee (per item). For items borrowed outside Sefton	O	4.20	4.26	4.20	0.00
Reservation fee (children up to 16)	O	free	free	free	0.00
Reservation fee (visually impaired people) for spoken word and large print books	O	free	free	free	0.00
Lost tickets - replacements	O	1.30	1.32	1.30	0.00
Administration charge for lost items (per item)	O	1.10	1.12	1.10	0.00
Local History - research fee	S	33.00	33.50	35.00	2.00
Local History - research fee (per 15 minutes)	S	5.00	5.08	5.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
LEISURE CARD		£	£	£	£
LIBRARY PREMISES -					
Lettings - per hour					
Crosby Library small lecture room:					
Monday - Saturday	E	20.00	20.30	20.00	0.00
Formby Library meeting room:					
Monday - Saturday	E	20.00	20.30	20.00	0.00
Other library spaces					
Monday - Saturday	E	10.00	10.15	10.00	0.00
NB Hirers of rooms in the Authority's establishments must be covered by Public Liability Insurance.					
PEOPLE'S NETWORK PUBLIC ACCESS COMPUTERS					
First 30 minutes	S	free	free	free	0.00
Each 30 mins (or part of) thereafter	S	free	free	free	0.00
Children up to 16, registered unemployed and people aged 60 and over					
First 2 hours	S	free	free	free	0.00
Each 30 mins (or part of) thereafter	S	free	free	free	0.00
Photocopying & Printing					
up to A4 b & w	S	0.10	0.10	0.10	0.00
up to A4 colour	S	0.15	0.15	0.15	0.00
Larger b & w	S	0.25	0.25	0.25	0.00
Larger colour	S	0.25	0.25	0.25	0.00
Microfilm/fiche to A4	S	0.50	0.00	0.50	0.00
Printing					
up to A4 b & w	S	0.10	0.10	0.10	0.00
up to A4 colour	S	0.15	0.15	0.15	0.00
Larger b & w	S	0.25	0.25	0.25	0.00
Larger colour	S	0.25	0.25	0.25	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
LIBRARIES & INFORMATION SERVICES		£	£	£	£
Reproduction Fee (per item - local history)	S				
Personal use	S	4.00	4.06	4.00	0.00
Print for publication	S	18.50	18.78	18.50	0.00
Radio/tv/video	S	45.00	45.68	45.00	0.00
Photographic download	S	2.50	2.54	2.50	0.00
Photographic reproduction	S	11.00 - 14.00	11.17 - 14.21	11.00 - 14.00	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
ARTS & CULTURAL SERVICES		£	£	£	£
THE ATKINSON					
Commercial per hour					
Room 1 (Library)	S	15.00	15.23	15.00	0.00
The Art Box	S	18.00	18.27	18.00	0.00
Discovery Box	S	15.00	15.23	15.00	0.00
Learning Rooms from (minimum charge for smallest of available rooms)	S	15.50	15.73	15.00	-0.50
Room 2	S	25.00	25.38	25.00	0.00
Studio	S	45.00	45.68	45.00	0.00
Theatre	S	85.00	86.28	85.00	0.00
Community per hour					
Room 1 (Library)	S	10.50	10.66	10.50	0.00
The Art Box	S	15.00	15.23	15.00	0.00
Discovery Box	S	12.50	12.69	12.50	0.00
Learning Rooms from (minimum charge for smallest of available rooms)	S	13.00	13.20	10.50	-2.50
Room 2	S	19.00	19.29	19.00	0.00
Studio	S	35.00	35.53	35.00	0.00
Theatre	S	65.00	65.98	65.00	0.00
*Council departments have room hire at cost					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
LEISURE CARD					
ARTS & CULTURAL SERVICES					
THE ATKINSON					
Studio					
Studio commercial show only (7 hour Package)	S	825.00	837.38	900.00	75.00
Studio commercial full day (12 Hour Package)	S	1,250.00	1,268.75	1,200.00	-50.00
Studio commercial get-in/rehearsal (7 Hour Package)	S	525.00	532.88	600.00	75.00
Studio additional hours commercial	S	110.00	111.65	150.00	40.00
Full day (2 shows package)	s	1,500.00	1,522.50	1,600.00	100.00
Studio community get-in/rehearsal (7 Hour Package)	S	525.00	532.88	550.00	25.00
Studio Community show only (7 hour Package)	S	750.00	761.25	850.00	100.00
Studio full day community (12 hour Package)	S	1,200.00	1,218.00	1,150.00	-50.00
Studio additional hours community	S	110.00	111.65	150.00	40.00
Full day (2 shows package)	S	1,400.00	1,421.00	1,550.00	150.00
Theatre					
Theatre community get-in /rehearsal full day (7 hour Package)	S	525.00	532.88	550.00	25.00
Theatre community (7 hour Package) show only	S	950.00	964.25	1,050.00	100.00
Theatre community (12 hour Package)	S	1,400.00	1,421.00	1,400.00	0.00
Theatre additional hours community	S	110.00	111.65	150.00	40.00
Full day (2 shows package)	S	1,800.00	1,827.00	1,800.00	0.00
Theatre commercial show only (7hour Package)	S	1,050.00	1,065.75	1,150.00	100.00
Theatre commercial full day (12 hour Package)	S	1,700.00	1,725.50	1,700.00	0.00
Theatre commercial rehearsal (7 hour Package)	S	750.00	761.25	600.00	-150.00
Theatre additional hours over packages (hourly rate)	S	110.00	111.65	150.00	40.00
Full day (2 shows package)	S	1,900.00	1,928.50	1,900.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
ARTS & CULTURAL SERVICES		£	£	£	£
THE ATKINSON					
Film screening hire - commercial (Mon-Fri)	S	550.00	558.25	550.00	0.00
Film screening hire - commercial (Sat)	S			700.00	700.00
Film screening hire - community (Mon-Fri)	S	450.00	456.75	450.00	0.00
Film screening hire - community (Sat)	S			625.00	625.00
Piano hire(per event)	S	100.00	101.50	100.00	0.00
NEW Desktop projector hire Commercial	S	n/a	n/a	60.00	n/a
NEW Desktop projector hire Community	S	n/a	n/a	50.00	n/a
PRS anything higher than £375 will be charged at 4.2%	S	4.2% OF NET TICKET SALES	4.2% OF NET TICKET SALES	4.2% OF NET TICKET SALES	n/a
If net Box Office receipts £375 or less, minimum fee charge of £15 comes in to play	S		0.00	15.00	15.00
COMMISSION					
Pictures valued £200 - £1000	S	individual basis	individual basis	individual basis	n/a
Pictures under £200	S	individual basis	individual basis	individual basis	n/a
Commission on sales - THE LANDING	S	0.30	0.30	0.30	0.00
Commission on Sales - COMMERCIAL OPERATIONS	S	0.30	0.30	0.40	0.10
Commission on Sales - Sale or Return - The Shop	S	From 30%	From 30%	From 40%	n/a
Commercial Gallery Hire	S	individual basis	individual basis	individual basis	n/a
Charges for Filming (half day fee)					
Commercial	S	250.00	253.75	250.00	0.00
Community	S	50.00	50.75	50.00	0.00
Box Office fees					
Online sales	S	£1 per ticket	£1.02 per ticket	£1 per ticket	0.00
Telephone sales	S	£1 per ticket	£1.02 per ticket	£1 per ticket	0.00
Exchange fee	S	1.00	1.02	1.00	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
ARTS & CULTURAL SERVICES		£	£	£	£
THE ATKINSON					
Catering					
Buffets /canapes / general catering	S	INDIVIDUAL NEGOTIATIONS	INDIVIDUAL NEGOTIATIONS	INDIVIDUAL NEGOTIATIONS	n/a
Tea/Coffee as part of room hire (per drink) commercial	S	1.50	1.52	1.50	0.00
Tea/Coffee as part of room hire (per drink) community	S	1.00	1.02	1.00	0.00
Tech support costs					
Additional tech per hour	S	25.00	25.38	25.00	0.00
Smoke machine per week	S	50.00	50.75	50.00	0.00
Smoke machine per day	S	10.00	10.15	10.00	0.00
Radio Microphones (Batteries included) per week	S	75.00	76.13	75.00	0.00
Radio Microphones (Batteries included) per day	S	25.00	25.38	25.00	0.00
Haze Machine (fluid included) per week	S	50.00	50.75	50.00	0.00
Haze Machine (fluid included) per day	S	10.00	10.15	10.00	0.00
NEW 5K Projector with 12ft screen per day	S	n/a	n/a	125.00	n/a
NEW Stage Deck per week	S	n/a	n/a	75.00	n/a
NEW Stage Deck per day	S	n/a	n/a	25.00	n/a
Marketing					
Listing Guide Commercial	S	75.00	76.13	75.00	0.00
Listing Guide Community	S	50.00	50.75	50.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

SEFTON MBC FEES AND CHARGES 2020/21

Appendix C

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
LEISURE CARD		£	£	£	£
Sale of discarded items		Price to be set by the Head of Communities			n/a
Commercial Notice Boards -					
A5 or under per week	S	free for	free for	free for	n/a
A4 or under per week	S	community	community	community	n/a
A3 or under per week	S	groups	groups	groups	n/a
A2 or under per week	S	no commercial	no commercial	no commercial	n/a
Display of leaflets per week	S	usage	usage	usage	n/a
Display space charge	S	negotiable + 27.5% commission	negotiable + 27.5% commission	negotiable + 27.5% commission	n/a
Commercial sales	S	35% commission	35% commission	35% commission	n/a
Items for sale	S	Price to be set by the Head of Communities			n/a
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
SPORT & RECREATION SERVICES					
LEISURE CENTRE CHARGES					
Active Sefton Leisure Card - Annual Charge					
Active Choices - Adult (from age 17)	S	8.00	8.12	10.00	2.00
Active Choices - Child - up to and including age 16	S	4.00	4.06	5.00	1.00
Swimming Charges					
Adult	E*	5.70	5.79	5.70	0.00
Adult Active Choices	E*	4.80	4.87	4.80	0.00
Child - up to and including age 16	E*	3.50	3.55	3.50	0.00
Child Active Choices	E*	2.80	2.84	2.80	0.00
O.A.P	E*	3.50	3.55	3.50	0.00
O.A.P Active Choices	E*	2.80	2.84	2.80	0.00
Referral Swim	E*	2.60	2.64	2.60	0.00
Family swim for 4	E*	14.60	14.82	14.60	0.00
Family swim for 5	E*	15.60	15.83	15.60	0.00
Family swim for 4 (Choices)	E*	12.50	12.69	12.50	0.00
Family swim for 5 (Choices)	E*	13.80	14.01	13.80	0.00
Juitor swim pass - monthly	E*	n/a	n/a	12.00	n/a
Active Sefton swim pass - monthly	E*	20.00	20.30	20.00	0.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
<div style="display: flex; justify-content: space-between;"> <div style="width: 10%;">S</div> <div style="width: 50%;">Standard Rated (20%)</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 10%;">E</div> <div style="width: 50%;">Exempt</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 10%;">O</div> <div style="width: 50%;">Outside the scope</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 10%;">N</div> <div style="width: 50%;">Zero Rated</div> </div>					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Swimming Charges continued					
Private school swimming lesson- per student	E	18.50	18.78	18.50	0.00
Adult - swimming lesson - Per Lesson (30 Minutes)	E	5.40	5.48	5.40	0.00
Junior - swimming lesson - Per Lesson (30 Minutes)	E	5.00	5.08	5.00	0.00
Swimming Lesson Adult – Per Lesson (45 Minute)	E	6.75	6.85	6.75	0.00
Swimming Lesson Junior – Per Lesson (45 Minute)	E	5.35	5.43	5.35	0.00
Spectators (Adult)	S	0.50	0.51	0.50	0.00
Spectators (Child)	S	0.30	0.30	0.30	0.00
Club letting whole pool - fees per hour - Monday to Sunday	E*	82.40	83.64	82.40	0.00
Gala fee (minimum hire 2 hours)	E*	257.50	261.36	257.50	0.00
Hire of whole pool area - private use per hour	E*	124.00	125.86	130.00	6.00
Learner pool hire per hour	E*	95.00	96.43	100.00	5.00
Swimming lane hire (one lane) - per hour	E*	21.70	22.03	25.00	3.30
Swimming lane hire (two lanes) - per hour	E*	41.20	41.82	45.00	3.80
Sauna/Steam					
Adult - (incl free swim)	S	8.50	8.63	8.50	0.00
Adult - (incl free swim) (Choices)	S	7.30	7.41	7.30	0.00
Parties					
Pool Party – Large Pool	S	160.00	162.40	160.00	0.00
Pool Party – Flume Party	S	160.00	162.40	160.00	0.00
Pool Party – Inflatable	S	225.00	228.38	225.00	0.00
Activity Parties / Sports Hall Parties Available	S	Enquire for details		Enquire for details	
the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Fitness Suite					
Gym, Group X & Swim					
Adult - Fitness Suite	E*	12.50	12.69	12.50	0.00
Adult - Fitness Suite (Active Choices)	E*	8.50	8.63	8.50	0.00
Junior - Fitness Suite	E*	6.70	6.80	6.70	0.00
Junior - Fitness Suite (Active Choices)	E*	5.20	5.28	5.20	0.00
GP Referral - Fitness Suite	E*	2.60	2.64	2.60	0.00
GP Referral - Classes	E*	3.10	3.15	3.10	0.00
Group Fitness Classes	E*	7.20	7.31	7.20	0.00
Group Fitness Classes (Active Choices)	E*	5.50	5.58	5.50	0.00
Inductions					
Adult	E*	20.00	20.30	20.00	0.00
Child	E*	10.00	10.15	10.00	0.00
GP Referral	E*	10.00	10.15	10.00	0.00
Annual Fitness Packages					
Active8 Anytime - single payment - 1 month free	E*	330.00	334.95	330.00	0.00
Active8 Anytime - Monthly Direct Debit	E*	30.00	30.45	30.00	0.00
Active8 Anytime - Non Committed minimum 3 months period	E*	38.00	38.57	38.00	0.00
Active8 Choices - single payment - 1 month free	E*	253.00	256.80	253.00	0.00
Active8 Choices - Monthly Direct Debit	E*	23.00	23.35	23.00	0.00
Active8 Anytime - Student	E*	23.00	23.35	23.00	0.00
Active8 Anytime - Workforce	E*	23.00	23.35	23.00	0.00
Active8 Anytime - Referral	E*	23.00	23.35	23.00	0.00
Active8 Anytime - Junior (11-13 Years)	E*	15.00	15.23	15.00	0.00
Activate Anytime - Youth (14-16 Years)	E*	17.00	17.26	17.00	0.00
Active8 Anytime - Corporate/Buddy	E*	27.00	27.41	27.00	0.00
Active8 3 Month	E*	115.00	116.73	115.00	0.00
Active8 3 Month (Referral & Student Only)	E*	85.00	86.28	85.00	0.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
<p style="text-align: center;">S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
LEISURE CENTRE CHARGES continued					
Sports Hall					
Equipment Hire	S	3.50	3.55	3.50	0.00
Deposit	S	5.00	5.08	5.00	0.00
Badminton Court/Table Tennis/Short Tennis/Trampolining					
Use per hour					
Adult	E*	11.50	11.67	11.50	0.00
Adult - (Choices)	E*	8.00	8.12	8.00	0.00
Adult - Daytime Session	E*	9.00	9.14	9.00	0.00
Adult - Daytime Session (Choices)	E*	7.00	7.11	7.00	0.00
Junior	E*	9.00	9.14	9.00	0.00
Junior - (Choices)	E*	7.00	7.11	7.00	0.00
Hire of Hall					
Quarter Hall	E*	13.70	13.91	14.00	0.30
Quarter Hall - Choices	E*	13.00	13.20	13.00	0.00
Half Hall	E*	25.30	25.68	26.00	0.70
Half Hall - Choices	E*	23.00	23.35	23.00	0.00
Whole Hall	E*	36.50	37.05	38.00	1.50
Whole Hall - Choices	E*	34.80	35.32	35.00	0.20
Junior Whole Hall	E*	30.90	31.36	31.00	0.10
Junior Whole Hall - Choices	E*	27.20	27.61	28.00	0.80
Commercial bodies	S	50.00	50.75	50.00	n/a
Activity parties/ Sport Hall Parties	S	Enquire for details			
Netherton Activity Centre					
Whole Hall Hire	E*	23.40	23.75	23.40	0.00
Parties					
Natherton Activity Centre					
Bouncy Castle					
Bouncy Castle Party (1 hour)	S	65.00	65.98	65.00	0.00
Bouncy Castle Party (2 hours)	S	115.00	116.73	115.00	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS																	
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase												
		£	£	£	£												
LEISURE CENTRE CHARGES continued																	
Hire of Activity Studio/Meeting Room																	
Full studio	E*	36.50	37.05	36.50	0.00												
Meetings - incl coffee (excluding Crosby Lakeside - Standard Rated)	E	36.50	37.05	36.50	0.00												
Netherton Activity Centre																	
Full Studio	E	47.00	47.71	47.00	0.00												
Half Studio	E	26.00	26.39	26.00	0.00												
Community Room	E	26.00	26.39	26.00	0.00												
Litherland Sports Park																	
Full Studio	E	56.70	57.55	56.70	0.00												
Half Studio	E	36.50	37.05	36.50	0.00												
Lakeside Meeting rooms																	
Herion/ King Fisher & classrooms 5,6,7	S	30.00	30.45	30.00	0.00												
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.																	
Standard Rated VAT will be applied in all other instances																	
<table style="width: 100%; border: none;"> <tr> <td style="width: 100px;"></td> <td style="text-align: center;">S</td> <td>Standard Rated (20%)</td> </tr> <tr> <td></td> <td style="text-align: center;">E</td> <td>Exempt</td> </tr> <tr> <td></td> <td style="text-align: center;">O</td> <td>Outside the scope</td> </tr> <tr> <td></td> <td style="text-align: center;">N</td> <td>Zero Rated</td> </tr> </table>							S	Standard Rated (20%)		E	Exempt		O	Outside the scope		N	Zero Rated
	S	Standard Rated (20%)															
	E	Exempt															
	O	Outside the scope															
	N	Zero Rated															

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Specialised Individual Costings		£	£	£	£
Pitches					
Litherland Sports Park					
Synthetic Turf Pitch					
Adult - whole pitch hire - per hour	E*	110.00	111.65	110.00	0.00
Adult - whole pitch hire - per hour (Choices)	E*	101.50	103.02	101.50	0.00
Adult - half pitch hire - per hour	E*	62.00	62.93	62.00	0.00
Adult - half pitch hire - per hour (Choices)	E*	57.90	58.77	57.90	0.00
Adult - 5-a-side pitch - per hour	E*	45.00	45.68	45.00	0.00
Adult - 5-a-side pitch - per hour (Choices)	E*	41.10	41.72	41.10	0.00
Junior - whole pitch hire - per hour	E*	75.00	76.13	75.00	0.00
Junior - whole pitch hire - per hour	E*	66.20	67.19	66.20	0.00
Junior - half pitch hire - per hour	E*	45.00	45.68	45.00	0.00
Junior - half pitch hire - per hour (Choices)	E*	42.10	42.73	42.10	0.00
Junior - 5-a-side pitch - per hour	E*	30.00	30.45	30.00	0.00
Junior - 5-a-side pitch - per hour (Choices)	E*	27.90	28.32	27.90	0.00
Dunes					
Synthetic Turf Pitch					
Adult Peak 6-10pm	E*	40.00	40.60	40.00	0.00
Junior Peak 6-10pm	E*	30.00	30.45	30.00	0.00
Off Peak 9am -6pm	E*	18.00	18.27	18.00	0.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Specialised Individual Costings		£	£	£	£
Pitches					
Netherton Activity Centre					
5 A 'Side					
Adult					
Peak - per hour (6.00pm - 10.00pm)	E*	56.90	57.75	56.90	0.00
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	47.90	48.62	47.90	0.00
Off Peak (9.00am - 6.00pm)	E*	45.50	46.18	45.50	0.00
Off Peak (9.00am - 6.00pm) (Choices)	E*	26.90	27.30	26.90	0.00
Junior					
Peak - per hour (6.00pm - 10.00pm)	E*	28.50	28.93	28.50	0.00
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	24.40	24.77	24.40	0.00
Off Peak (9.00am - 6.00pm)	E*	22.80	23.14	22.80	0.00
Off Peak (9.00am - 6.00pm) (Choices)	E*	21.00	21.32	21.00	0.00
7 - a - Side					
Adult					
Peak - per hour (6.00pm - 10.00pm)	E*	74.00	75.11	74.00	0.00
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	63.80	64.76	63.80	0.00
Off Peak (9.00am - 6.00pm)	E*	62.70	63.64	62.70	0.00
Off Peak (9.00am - 6.00pm) (Choices)	E*	52.10	52.88	52.10	0.00
Junior					
Peak - per hour (6.00pm - 10.00pm)	E*	37.10	37.66	37.10	0.00
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	30.50	30.96	30.50	0.00
Off Peak (9.00am - 6.00pm)	E*	31.40	31.87	31.40	0.00
Off Peak (9.00am - 6.00pm)	E*	26.40	26.80	26.40	0.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
<p style="text-align: center;">S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
SPLASHWORLD - per 1.5 hr session					
Off season - session is 2 hours					
Adults (over 16's)	E*	11.90	12.08	11.90	0.00
Juniors (6 years to 15 years)	E*	9.30	9.44	9.30	0.00
Juniors (3 years to 5 years) restrictions on some rides	E*	7.80	7.92	7.80	0.00
Toddlers (under 3 years)	E*	3.50	3.55	3.50	0.00
Family Ticket (2 adults + 2 children)	E*	38.20	38.77	38.20	0.00
Family Ticket (2 adults + 3 children)	E*	46.40	47.10	46.40	0.00
Spectators	S	5.00	5.08	5.00	0.00
Locker hire (£1.00 refundable)	S	1.70	1.73	1.70	0.00
Gold Pass - Full day ticket - no time restrictions					
Adults (over 16's)	E*	17.10	17.36	17.10	0.00
Juniors (6 years to 15 years)	E*	13.50	13.70	13.50	0.00
Juniors (3 years to 5 years) restrictions on some rides	E*	12.00	12.18	12.00	0.00
Toddlers (under 3 years)	E*	3.00	3.05	3.00	0.00
Family Ticket (2 adults + 2 children)	E*	50.00	50.75	50.00	0.00
Family Ticket (2 adults + 3 children)	E*	55.00	55.83	55.00	0.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
CROSBY LAKESIDE ADVENTURE CENTRE					
Lakeside Watersports (lake and water activities)	E*	Enquire for Details			
Group session: (10 users with a recognised leader)					
Standard Bookings					
Young People - up to 2 hours	E*	125.00	126.88	125.00	0.00
Young People- 1/2 Day	E*	180.00	182.70	180.00	0.00
Young People - Full Day	E*	280.00	284.20	280.00	0.00
Adults - up to 2 hours	E*	145.00	147.18	145.00	0.00
Adults - up to 3 hours	E*	200.00	203.00	200.00	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
CROSBY LAKESIDE ADVENTURE CENTRE continued					
Facility Memberships					
Monthly Lake Membership - Lake Access	S	135.00	137.03	135.00	0.00
H2O Mememrship - Product Rename / Launch- Lake Access & Equipment Hire	S	270.00	274.05	270.00	0.00
SUP Membership	S	150.00	152.25	150.00	0.00
Boat and Equipment Storage					
Small Container	S	394.00	399.91	394.00	0.00
Large Container	S	787.50	799.31	787.50	0.00
Boat Park Space	S	140.00	142.10	140.00	0.00
Daily 'Pay & Play' Usage					
Peak Rate - 08.00 - 17.00	S	13.00	13.20	13.00	0.00
Off Peak Rate - 17.00 - 22.00	S	6.50	6.60	6.50	0.00
Activity Courses*	E	27.50 - 137.50	27.91 - 139.56	27.50 - 137.50	0.00
Sailing Courses	E	155.00	157.33	155.00	0.00
Windsurfing Courses	E	155.00	157.33	155.00	0.00
Powerboat Courses	E	195.00	197.93	195.00	0.00
Paddling Courses	E	55.00	55.83	55.00	0.00
Adventure Days*	E	27.50 - 137.50	27.91 - 139.56	27.50 - 137.50	0.00
* Prices to be set by Head of Communities					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
CROSBY LAKESIDE ADVENTURE CENTRE continued					
Lake Event - Package A					
- 1 day course	S	28.50	28.93	28.50	0.00
- 2 day course	S	36.50	37.05	36.50	0.00
Lake Event - Package B					
- 1 day course	S	21.00	21.32	21.00	0.00
- 2 day course	S	28.50	28.93	28.50	0.00
Lake Event - Package C					
- 1 day course	S	21.00	21.32	21.00	0.00
- 2 day course	S	28.50	28.93	28.50	0.00
Lake Event - Package D					
- 1 day course	S	15.50	15.73	15.50	0.00
- 2 day course	S	21.00	21.32	21.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
NETHERTON ACTIVITY CENTRE					
Jakes Sensory Centre - Drop in/Family Sessions					
90 minute Session					
Sensory Room					
Under 5 years of age	S	5.30	5.30	5.30	0.00
Over 5 years of age	S	6.50	6.50	6.50	0.00
Carer	S	0.00	0.00	0.00	0.00
Additional Carer	S	2.50	2.50	2.50	0.00
Soft Room					
Under 5 years of age	S	5.30	5.30	5.30	0.00
Over 5 years of age	S	6.50	6.50	6.50	0.00
Carer	S	0.00	0.00	0.00	0.00
Additional Carer	S	2.50	2.50	2.50	0.00
Groups - Maximum 16 people including Carers					
90 minute Session					
Sefton Residents					
Sensory Room	S	40.00	40.60	40.00	0.00
Soft Play	S	40.00	40.60	40.00	0.00
Both Rooms	S	70.00	71.05	70.00	0.00
Non Residents					
Sensory Room	S	50.00	50.75	50.00	0.00
Soft Play	S	50.00	50.75	50.00	0.00
Both Rooms	S	90.00	91.35	90.00	0.00
		£	£	£	£
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
NON LEISURE CARD		£	£	£	£
Litherland Sports Park continued					
Athletics					
Annual Permit - adult	E*	105.00	106.58	105.00	0.00
Annual Permit - adult (Choices)	E*	85.00	86.28	85.00	0.00
Annual Permit - child	E*	85.00	86.28	85.00	0.00
Annual Permit - child (Choices)	E*	55.00	55.83	55.00	0.00
Full Day Permit - adult	E*	7.50	7.61	7.50	0.00
Full Day Permit - adult (Choices)	E*	5.80	5.89	5.80	0.00
Full Day Permit - child	E*	5.20	5.28	5.20	0.00
Full Day Permit - child (Choices)	E*	3.70	3.76	3.70	0.00
Athletics Track Hire	E*	Enquire for Details			
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

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1.50%

COMMUNITIES - SPORTS

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Litherland Sports Park continued					
School Track Hire - Sefton LEA Schools - Term Time - 9.00am - 5.00pm	O	Price to be set by the Head of Communities			n/a
School Track Hire - Other Schools/Acads - Term Time - 9.00am - 5.00pm	E*				
Athletics meetings	S				
Cycling					
Annual Permit - adult	E*	56.00	56.84	56.00	0.00
Annual Permit - adult (Choices)	E*	47.60	48.31	47.60	0.00
Annual Permit - child	E*	39.90	40.50	39.90	0.00
Annual Permit - child (Choices)	E*	32.50	32.99	32.50	0.00
Full Day Permit - adult	E*	6.30	6.39	6.30	0.00
Full Day Permit - adult (Choices)	E*	5.90	5.99	5.90	0.00
Full Day Permit - child	E*	5.20	5.28	5.20	0.00
Full Day Permit - child (Choices)	E*	4.70	4.77	4.70	0.00
Cycle meeting	E*	Prices to be set by Head of Communities			n/a
Everybody Active - Active Buggies	E	£10.00 for 6 sessions	£10.15 for 6 sessions	£4 per session or £21 for 6 (£3.50 per session with loyalty card)	£11.00 for 6 sessions
Everybody Active - Couch to 5k	E	£10 per adult, U18's free	£10.15 per adult, U18's free	£10 per adult, U18's free	0.00
Everybody Active - Back to Netball	E	3.50	3.55	4.00	0.50
Gymnastics - Totz Gymnastics	E	3.50	3.55	4.00	0.50
Gymnastics - Jump into Gymnastics	E	5.50	5.58	5.50	0.00
Totz - Baby ballet	E	3.50	3.55	£4 per session or £21 for 6 (£3.50 per session with loyalty card)	0.50
Totz - Baby boogie	E	3.50	3.55	£4 per session or £21 for 6 (£3.50 per session with loyalty card)	0.50
Everybody Active - Movement to music	E	3.50	3.55	4.00	0.50
GHGA - Sport & swimming	E	5.00	5.08	5.00	0.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

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1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
COMMERCIAL LETS - BOOTLE TOWN HALL		£	£	£	£
BALLROOM					
Mon-Thu & Fri up to 5.00pm	E	63.00	63.95	63.00	0.00
FRI AFTER 5PM	E	63.00	63.95	63.00	0.00
SATURDAY (Minimum of 4 Hours)	E	73.50	74.60	73.50	0.00
SUNDAY (Minimum of 4 Hours)	E	94.50	95.92	94.50	0.00
BAR LOUNGE					
Mon-Thu & Fri up to 5.00pm	E	42.00	42.63	42.00	0.00
FRI AFTER 5PM	E	42.00	42.63	42.00	0.00
SATURDAY (Minimum of 4 Hours)	E	52.50	53.29	52.50	0.00
SUNDAY (Minimum of 4 Hours)	E	68.25	69.27	68.25	0.00
MEMBERS ROOM 2					
Mon-Thu & Fri up to 5.00pm	E	31.50	31.97	31.50	0.00
FRI AFTER 5PM	E	42.00	42.63	42.00	0.00
SATURDAY (Minimum of 4 Hours)	E	42.00	42.63	42.00	0.00
SUNDAY (Minimum of 4 Hours)	E	73.50	74.60	73.50	0.00
** There are set up/cleaning/preparation charges for all rooms which will be confirmed on application					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
ASSISTED LETS - BOOTLE TOWN HALL		£	£	£	£
COUNCIL CHAMBER					
Mon-Thu & Fri up to 5.00pm	E	73.50	74.60	73.50	0.00
FRI AFTER 5PM	E	73.50	74.60	73.50	0.00
SATURDAY (Minimum of 4 Hours)	E	73.50	74.60	73.50	0.00
SUNDAY (Minimum of 4 Hours)	E	84.00	85.26	84.00	0.00
MEMBERS ROOM 1					
Mon-Thu & Fri up to 5.00pm	E	26.25	26.64	26.25	0.00
FRI AFTER 5PM	E	26.25	26.64	26.25	0.00
SATURDAY (Minimum of 4 Hours)	E	26.25	26.64	26.25	0.00
SUNDAY (Minimum of 4 Hours)	E	63.00	63.95	63.00	0.00
COMMITTEE ROOM					
Mon-Thu & Fri up to 5.00pm	E	31.50	31.97	31.50	0.00
FRI AFTER 5PM	E	31.50	31.97	31.50	0.00
SATURDAY (Minimum of 4 Hours)	E	31.50	31.97	31.50	0.00
SUNDAY (Minimum of 4 Hours)	E	63.00	63.95	63.00	0.00
ASSEMBLY ROOM					
Mon-Thu & Fri up to 5.00pm	E	39.90	40.50	39.90	0.00
FRI AFTER 5PM	E	39.90	40.50	39.90	0.00
SATURDAY (Minimum of 4 Hours)	E	39.90	40.50	39.90	0.00
SUNDAY (Minimum of 4 Hours)	E	68.25	69.27	68.25	0.00
** There are set up/cleaning/preparation charges for all rooms which will be confirmed on application					
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
ASSISTED LETS - BOOTLE TOWN HALL		£	£	£	£
BALLROOM					
Mon-Thu & Fri up to 5.00pm	E	52.50	53.29	52.50	0.00
FRI AFTER 5PM	E	52.50	53.29	52.50	0.00
SATURDAY (Minimum of 4 Hours)	E	52.50	53.29	52.50	0.00
SUNDAY (Minimum of 4 Hours)	E	78.75	79.93	78.75	0.00
BAR LOUNGE					
Mon-Thu & Fri up to 5.00pm	E	31.50	31.97	31.50	0.00
FRI AFTER 5PM	E	31.50	31.97	31.50	0.00
SATURDAY (Minimum of 4 Hours)	E	31.50	31.97	31.50	0.00
SUNDAY (Minimum of 4 Hours)	E	63.00	63.95	63.00	0.00
MEMBERS ROOM 2					
Mon-Thu & Fri up to 5.00pm	E	26.25	26.64	26.25	0.00
FRI AFTER 5PM	E	26.25	26.64	26.25	0.00
SATURDAY (Minimum of 4 Hours)	E	26.25	26.64	26.25	0.00
SUNDAY (Minimum of 4 Hours)	E	63.00	63.95	63.00	0.00
** There are set up/cleaning/preparation charges for all rooms which will be confirmed on application					
S Standard Rated (20%)					
E Exempt					
O Outside the scope					
N Zero Rated					

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1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
COMMERCIAL LETS - CROSBY TOWN HALL		£	£	£	£
COMMITTEE ROOM					
MON - THU (& FRI UP TO 5PM)	E	24.15	24.51	24.15	0.00
FRI AFTER 5PM	E	24.15	24.51	24.15	0.00
SATURDAY (Minimum 4 Hours)	E	26.25	26.64	26.25	0.00
SUNDAY (Minimum 4 hours)		NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	n/a
ASSISTED LETS - CROSBY TOWN HALL					
MON - THU (& FRI UP TO 5PM)	E	17.85	18.12	17.85	0.00
FRI AFTER 5PM	E	17.85	18.12	17.85	0.00
SATURDAY (Minimum 4 Hours)	E	17.85	18.12	17.85	0.00
SUNDAY (Minimum 4 hours)		NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	n/a
** There are also set up/cleaning/preparation charges for all rooms which will be confirmed on application					
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
COMMERCIAL LETS - SOUTHPORT TOWN HALL					
		£	£	£	£
MON - THU (& FRI UP TO 5PM)	E	52.50	53.29	52.50	0.00
FRI AFTER 5PM	E	63.00	63.95	63.00	0.00
SATURDAY (Minimum 4 Hours)	E	73.50	74.60	73.50	0.00
SUNDAY (Minimum 4 hours)	E	84.00	85.26	84.00	0.00
CHURCHTOWN ROOM					
MON - THU (& FRI UP TO 5PM)	E	52.50	53.29	52.50	0.00
FRI AFTER 5PM	E	52.50	53.29	52.50	0.00
SATURDAY (Minimum 4 Hours)	E	73.50	74.60	73.50	0.00
SUNDAY (Minimum 4 hours)	E	73.50	74.60	73.50	0.00
MARSHSIDE ROOM					
MON - THU (& FRI UP TO 5PM)	E	42.00	42.63	42.00	0.00
FRI AFTER 5PM	E	42.00	42.63	42.00	0.00
SATURDAY (Minimum 4 Hours)	E	52.50	53.29	52.50	0.00
SUNDAY (Minimum 4 hours)	E	63.00	63.95	63.00	0.00
NB CHAMBERS BOOKED VIA REGISTRAR					
** There are set up/cleaning/preparation charges for all rooms which will be confirmed on application					
S Standard Rated (20%)					
E Exempt					
O Outside the scope					
N Zero Rated					

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1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
ASSISTED LETS - SOUTHPORT TOWN HALL		£	£	£	£
BIRKDALE ROOM					
MON - THU (& FRI UP TO 5PM)	E	36.75	37.30	36.75	0.00
FRI AFTER 5PM	E	36.75	37.30	36.75	0.00
SATURDAY (Minimum 4 Hours)	E	36.75	37.30	36.75	0.00
SUNDAY (Minimum 4 hours)	E	73.50	74.60	73.50	0.00
CHURCHTOWN ROOM					
MON - THU (& FRI UP TO 5PM)	E	31.50	31.97	31.50	0.00
FRI AFTER 5PM	E	31.50	31.97	31.50	0.00
SATURDAY (Minimum 4 Hours)	E	31.50	31.97	31.50	0.00
SUNDAY (Minimum 4 hours)	E	63.00	63.95	63.00	0.00
MARSHSIDE ROOM					
MON - THU (& FRI UP TO 5PM)	E	26.25	26.64	26.25	0.00
FRI AFTER 5PM	E	26.25	26.64	26.25	0.00
SATURDAY (Minimum 4 Hours)	E	26.25	26.64	26.25	0.00
SUNDAY (Minimum 4 hours)	E	63.00	63.95	63.00	0.00
NB CHAMBERS BOOKED VIA REGISTRAR					
** There are set up/cleaning/preparation charges for all rooms which will be confirmed on application					
			S	Standard Rated (20%)	
			E	Exempt	
			O	Outside the scope	
			N	Zero Rated	

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
WEDDING CEREMONIES		£	£	£	£
Bootle Town Hall - Council Chamber					
MONDAY-FRIDAY (9.00am-5.00pm)	S	168.00	170.52	168.00	0.00
FRIDAY (After 5.00pm)	S	193.18	196.08	193.18	0.00
SATURDAY	S	298.18	302.65	298.18	0.00
SUNDAY	S	399.00	404.99	399.00	0.00
Southport Town Hall - Mayors Parlour					
MONDAY-FRIDAY (9.00am-5.00pm)	S	50.00	50.75	50.00	0.00
SATURDAY (9.00am - 1.00pm)	S	75.00	76.13	75.00	0.00
OTHER CHARGES					
Papercloths - per cloth	S	1.05	1.07	1.05	0.00
Tablecloths - per cloth	S	6.30	6.39	6.30	0.00
Car Parking	S	21.00	21.32	21.00	0.00
Flipchart Pads	S	10.50	10.66	10.50	0.00
Pens - per pack	S	1.05	1.07	1.05	0.00
Cordial Orange - jug	S	5.04	5.12	5.04	0.00
Fresh Orange - jug	S	7.56	7.67	7.56	0.00
Biscuits per pack	S	1.06	1.08	1.06	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
DBS Criminal Background Checks					
Standard Disclosure					
- Application Fee *	O	26.00	26.39	26.00	0.00
- Admin Fee	S	2.00 to 12.00	2.06 to 12.36	2.10 to 12.40	0.10 to 0.40
Enhanced Disclosure					
- Application Fee *	O	43.00	43.65	43.00	0.00
- Admin Fee	S	2.00 to 12.00	2.06 to 12.36	2.10 to 12.40	0.10 to 0.40
DBS Update Service					
- Application Fee *	O	16.00	16.24	16.00	0.00
- Admin Fee	S	0.00	0.00	0.00	0.00
Scottish Basic Disclosure					
- Application Fee *	O	26.00	26.39	26.00	0.00
- Admin Fee	S	2.00 to 12.00	2.06 to 12.36	2.10 to 12.40	0.10 to 0.40
Any Voluntary Position					
- Application Fee *	O	3.00	3.05	3.00	0.00
- Admin Fee	S	2.00 to 12.00	2.06 to 12.36	2.10 to 12.40	0.10 to 0.40
Route 2 ID Check					
- Application Fee *	O	7.50	7.61	7.50	0.00
- Admin Fee	S	0.00	0.00	0.00	0.00
*this included an admin fee charged by Complete Background Screening (CBS)					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Registrars					
For registrar to attend an:					
Approved Wedding Venue					
Monday to Thursday 09.00-16.30	O	349.00	354.24	349.00	0.00
Monday to Thursday 17.00-18.30	O	409.00	415.14	409.00	0.00
Friday - Saturday 9.00-16.30	O	409.00	415.14	409.00	0.00
Friday - Saturday 17.00-18.30	O	529.00	536.94	529.00	0.00
Sundays Bank holidays and Christmas -New year period 09.00-16.30	O	529.00	536.94	529.00	0.00
Sundays Bank holidays and Christmas -New year period 17.00-18.30	O	635.00	644.53	635.00	0.00
Outside of the above	O	942.00	956.13	942.00	0.00
Council Chamber Wedding					
Monday to Thursday	E	189.00	191.84	189.00	0.00
Friday - Saturday (Saturday am only)	E	209.00	212.14	209.00	0.00
Saturday 1.00 - 4.00 (May - September)	E	256.00	259.84	256.00	0.00
Additional Charge for Short Notice					
Individual - Citizenship Ceremony	O	77.00	78.16	77.00	0.00
5 year Registry for Licensed premises					
New application	O	1,650.00	1,674.75	1,650.00	0.00
Renewal	O	1,065.00	1,080.98	1,065.00	0.00
Ceremony Reservation Fee	S	47.00	47.71	47.00	0.00
NOTE: HMRC are reviewing ceremony fees which may become chargeable for VAT. This may lead to an increase in these fees during the year.					
S Standard Rated (20%)					
E Exempt					
O Outside the scope					
N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Registration Services cont		£	£	£	£
Naming or Renewal of vows (Council Chamber)					
Monday - Thurs	S	189.00	191.84	189.00	0.00
Friday - Saturday (Saturday am only)	S	209.00	212.14	209.00	0.00
Saturday 1.00 - 4.00 (May - September)	S	256.00	259.84	256.00	0.00
Identity Checking Service					
Single adult applicant	S	n/a	n/a	n/a	n/a
Copy Registration Certificates					
Priority - Same Day - Monday - Friday	O	24.00	24.36	24.00	0.00
Statutory Certificate Fee	O	11.00	11.17	11.00	0.00
Administration fee for issue of certificate (plus statutory certificate fee/priority fee/2 day issue fee)	S	2.00	2.03	2.00	0.00
NOTE: HMRC are reviewing ceremony fees which may become chargeable for VAT. This may lead to an increase in these fees during the year.					
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Corporate Resources					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Registration Services cont		£	£	£	£
Statutory Fees For information only					
<i>Subject to change as directed by Central Government</i>		as set by central govt.		as set by central govt.	
Certificates					
Certified copy at the time of registration	O	ditto	n/a	ditto	n/a
Certified copy issued after registration	O	ditto	n/a	ditto	n/a
Attendance outside office to attest notice of marriage of detained person	O	ditto	n/a	ditto	n/a
Attending a marriage of detained person by Superintendent Registrar	O	ditto	n/a	ditto	n/a
Attending a marriage of a housebound person by registrar	O	ditto	n/a	ditto	n/a
Attending a marriage of a detained person by registrar	O	ditto	n/a	ditto	n/a
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

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(*) CPI Inflation rate @ November 2019 1.50%

SEFTON MBC FEES AND CHARGES 2020/21

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Photocopies of Planning Documents					
A3 & A4 size Photocopies -					
Decision or completion documents per notice	S	20.00	0.00	20.00	0.00
per page A4	S	0.25	0.25	0.25	0.00
per page A3	S	0.50	0.51	0.50	0.00
Plan Prints -					
per page	S	3.00	3.05	3.00	0.00
Supply of Environmental Information					
Hourly rate (normal working hours)	O	65.00	65.98	66.00	1.00
Hourly rate (outside normal working hours)	O	97.50	98.96	100.00	2.50
Confirmation of compliance with enforcement notices	O	hourly rate	hourly rate	hourly rate	n/a
Fast Track Services					
. Copies of planning documents	O	50.00	50.75	50.00	0.00
. Validation of planning application	O	100.00	101.50	100.00	0.00
. Determination of minor planning applications	O	100% of application fee	100% of application fee	100% of application fee	n/a
. Plan check for building regulations	S	60.00	60.90	60.00	0.00
Historic Environment Searches	S	hourly rate	hourly rate	hourly rate	n/a
Preparation of bespoke reports	S	hourly rate	hourly rate	hourly rate	n/a
Cross boundary working for planning and building regulations applications	S	hourly rate	hourly rate	hourly rate	n/a
Waiver letter for taxis	O	130.00	131.95	130.00	0.00
Charge for returned invalid applications	O	hourly rate (up to £500)	hourly rate (up to £507.50)	hourly rate (up to £500)	n/a
Charge for withdrawn building regulation applications	S	hourly rate	hourly rate	hourly rate	n/a
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Request for Service					
Hourly rate (normal working hours)	O	65.00	65.98	66.00	1.00
Hourly rate (outside normal working hours)	O	97.50	98.96	100.00	2.50
Planning Performance Agreements					
	S	30-50% of planning application fee + VAT	30-50% of planning application fee + VAT	30-50% of planning application fee + VAT	n/a
Charges related to Section 106 Town and Country Planning Act 1990 (as amended)					
Monitoring fee per agreement		15% of planning fee for full applications or 30% of planning fee for outline applications		15% of planning fee for full applications or 30% of planning fee for outline applications	
Public green space provision or enhancement (including a maintenance contribution) and recreation pressure mitigation in relation to Sefton Coast - per dwelling	O	2,165.00	2,197.48	2,200.00	35.00
Education provision per dwelling	O	2,181.00	2,213.72	2,215.00	34.00
Standard agreement – Band 1 (see below)	O	1,500.00		1,500.00	
Expedited PPA Band 1 (see below)	o	2,500.00		2,500.00	
Standard agreement – Band 2 (see below)	O	2,250.00		2,250.00	
Expedited PPA Band 2 (see below)	o	3,750.00		3,750.00	
Standard agreement – Band 3 (see below)	o	4,000.00		4,000.00	
Expedited PPA Band 3 (see below)	o	6,000.00		6,000.00	
Band 4 agreement (see below)	o	N/A		10,000.00	
Deed of variation (Section 106 agreement) - £500				500.00	
Band 1 : Residential development where units known (0 – 50 houses) / Non residential development (0-5,000m ² floorspace) / Development where units or floorspace not known (up to 2.5ha site area) Band 2 : Residential development where units known (51 – 100 houses) / Non residential development (5,001m ² - 100,00m ² floorspace) / Development where units or floorspace not known (2.5+ha – 5.0ha site area) Band 3 : Residential development where units known (101 - 500 houses) / Non residential development (100,001 - 500,000m ² floorspace) / Development where units or floorspace not known (5.0+ha – 25ha site area) Band 4 : Residential development where units known (501+ houses) / Non residential development (500,001m ² + floorspace) / Development where units or floorspace not known (25ha+ site area)					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Sefton Local Plan - Publication Draft	N	70.00	71.05	70.00	0.00
Local Land Charges					
(Contact us on 0345 140 0845 #4)					
Standard Search Fee CON 29R/ LLC1	S	90.00	91.35	90.00	0.00
CON29 form Only	S	75.00	76.13	75.00	0.00
CON29O enquiries: each box ticked	S	12.00	12.18	12.00	0.00
LLC1 only	O	15.00	15.23	15.00	0.00
Request for Service: per hour	S	65.00	65.98	66.00	1.00
Expedited Fee:	S	50.00	50.75	50.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Major Development					
30 - 49 Dwellings	S	2,400.00	2,436.00	2,450.00	50.00
Non-Residential Schemes floorspace between 2 and 5 hectares	S	2,400.00	2,436.00	2,450.00	50.00
Strategic Development					
Any scheme requiring an EIA (Environmental Impact Assessment)	S	2,400.00	2,436.00	2,450.00	50.00
Non-Residential Schemes floorspace over 5 hectares	S	£2,400 + £100 per additional 0.5 hectare (Max of £20,000)	£2,436 + £101.50 per additional 0.5 hectare (Max of £20,000)	£2,450 + £100 per additional 0.5 hectare (Max of £20,000)	0.00
50+ dwellings	S	£2,400 + £100 per additional dwelling (Max of £20,000)	£2,436 + £101.50 per additional dwelling (Max of £20,000)	£2,450 + £100 per additional dwelling (Max of £20,000)	0.00
Tree Works					
	S	75.00	76.13	75.00	0.00
Heritage Advice (Listed Buildings & Conservation Areas)	S	70.00	71.05	75.00	5.00
Building Regulations Advice					
	S	hourly rate	hourly rate	hourly rate	n/a
Meetings					
Building Control Officer	S	78.00	79.17	80.00	2.00
Planning Officer	S	78.00	79.17	80.00	2.00
Team Leader	S	102.00	103.53	105.00	3.00
Planning Manager	S	120.00	121.80	125.00	5.00
Building Control Manager	S	120.00	121.80	125.00	5.00
Chief Planning Officer	S	240.00	243.60	250.00	10.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Erection of Dwellings					
a) outline					
site does not exceed 2.50 Ha - per each 0.1 hectare	O	462.00	468.93	462.00	0.00
site area exceeds 2.5 hectares (and an add'l £138 for each 0.1ha in excess of 2.5 ha, subject to a maximum in total of £150,000)	O	11,432.00	11,603.48	11,432.00	0.00
b) in other cases					
where 50 dwellings or fewer to be created - per dwelling	O	462.00	468.93	462.00	0.00
where more than 50 dwellings to be created (and an add'l £138 for each dwelling in excess of 50 dwellings subject to a maximum of £300,000)	O	22,859.00	23,201.89	22,859.00	0.00
Erection of Buildings					
a) outline					
site does not exceed 2.50 Ha - per each 0.1 hectare	O	462.00	468.93	462.00	0.00
site area exceeds 2.5 hectares (and an add'l £115 for each 0.1ha in excess of 2.5 ha, subject to a maximum in total of £12,500)	O	11,432.00	11,603.48	11,432.00	0.00
b) in other cases					
where no floor space is to be created by the development	O	234.00	237.51	234.00	0.00
where gross floor space created does not exceed 40sq/m	O	234.00	237.51	234.00	0.00
where gross floor space >40 but does not exceed 75sq/m	O	462.00	468.93	462.00	0.00
where floor space is >75 but less than 3750sq/m (per 75sq/m)	O	462.00	468.93	462.00	0.00
where floor space created >3750sq/m (and an add'l £138 for each 75sq/m subject to a maximum of £300,000)	O	22,859.00	23,201.89	22,859.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Erection of buildings to be used for agricultural purposes on agricultural land					
where gross floor space created does not exceed 465sq/m	O	96.00	97.44	96.00	0.00
where gross floor space >465 but does not exceed 540sq/m	O	462.00	468.93	462.00	0.00
where floor space is >540 but less than 4215sq/m - for the first 540sq/m	O	462.00	468.93	462.00	0.00
(then £462 per add'l 75sq/m)					
where floor space created >4215sq/m (and an add'l £138 for each 75sq/m subject to a maximum of £300,000)	O	22,859.00	23,201.89	22,859.00	0.00
Erection, alteration or replacement of plant or machinery					
where site area does not exceed 5ha - (per 0.1 ha)	O	462.00	468.93	462.00	0.00
where site area exceeds 5ha (and an add'l £138 for each 0.1ha over 5ha subject to a maximum of £300,000)	O	22,859.00	23,201.89	22,859.00	0.00
Erection of glasshouses (on agricultural land)					
where gross floor space created does not exceed 465sq/m	O	96.00	97.44	96.00	0.00
where gross floor space >465	O	2,580.00	2,618.70	2,580.00	0.00
Enlargement, improvement or other alteration of existing dwellings					
where application relates to one dwelling	O	206.00	209.09	206.00	0.00
where application relates to 2 or more dwellings	O	407.00	413.11	407.00	0.00
Carrying out operations ancillary to the use of the dwelling (including the erection of a building) within the curtilage of an existing dwelling (e.g. gates, fences, walls)	O	234.00	237.51	234.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Waste (use of land for disposal of refuse or waste)					
Site area <= 15 hectares	O	£234 for each 0.1 hectare	£237.51 for each 0.1 hectare	£234 for each 0.1 hectare	£0 for each 0.1 hectare
Site area > 15 hectares (and an add'l £138 for each 0.1ha in excess of 15 ha subject to a maximum of £78,000)	O	34,934.00	35,458.01	34,934.00	0.00
Construction of car parks, service roads and other means of access where development is incidental to existing use of land					
	O	234.00	237.51	234.00	0.00
Carrying out operations connected with exploratory drilling for oil or natural gas					
where site area does not exceed 7.5ha - (per 0.1ha)	O	508.00	515.62	508.00	0.00
where site area exceeds 7.5ha (and an add'l £151 for each 0.1ha in excess of 7.5ha subject to a maximum of £300,000)	O	38,070.00	38,641.05	38,070.00	0.00
Carrying out of any operations not falling within the above categories					
a) for winning and working materials					
where site area does not exceed 15ha - (per 0.1ha)	O	257.00	260.86	257.00	0.00
where site area exceeds 15ha (and an add'l £151 for each 0.1ha in excess of 15ha subject to a maximum of £78,000)	O	38,520.00	39,097.80	38,520.00	0.00
Other Operations					
for each 0.1ha subject to a maximum of £2028	O	234.00	237.51	234.00	0.00
<ul style="list-style-type: none"> S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated 					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Advertisements displayed externally on business premises, the forecourt of business premises or other land within the curtilage			£	£	£
where the nature of the business or other activity carried on on the premises	O	132.00	133.98	132.00	0.00
where the goods sold or services provided on the premises- the name and qualifications of the person carrying on such business or activity or supplying such goods or services-	O	462.00	468.93	462.00	0.00
Confirmation of compliance with condition attached to planning permission					
where the request relates to a householder development	O	34.00	34.51	34.00	0.00
where the request relates to any other permission	O	116.00	117.74	116.00	0.00
Variation or removal of a planning condition	O	234.00	237.51	234.00	0.00
Non-material alterations to an existing permission					
where the request relates to a householder development	O	34.00	34.51	34.00	0.00
where the request relates to any other permission	O	234.00	237.51	234.00	0.00
Reserved Matters					
Approval of reserved matters following outline approval	O	Full fee due or if already paid then £462.00	Full fee due or if already paid then £468.93	Full fee due or if already paid then £462.00	0.00
		S Standard Rated (20%)			
		E Exempt			
		O Outside the scope			
		N Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Lawful Development Certificate					
existing use in breach of planning condition -		- same as full planning fee	- same as full planning fee	- same as full planning fee	n/a
not to comply with a particular condition	O	234.00	237.51	234.00	0.00
proposed development/use		- half the normal fee	- half the normal fee	- half the normal fee	n/a
Prior Approval					
Agricultural and forestry buildings or demolition of buildings	O	96.00	97.44	96.00	0.00
Communications	O	462.00	468.93	462.00	0.00
Change of use to state funded school or registered nursery	O	96.00	97.44	96.00	0.00
Change of use of agricultural building to state funded school	O	96.00	97.44	96.00	0.00
Change of use of agricultural building to flexible use	O	96.00	97.44	96.00	0.00
Change of use of office (B1) to (C3) dwellinghouse	O	96.00	97.44	96.00	0.00
Change of use of agricultural buildings to dwelling (no building work)	O	96.00	97.44	96.00	0.00
Change of use of agricultural buildings to dwelling (with building work)	O	206.00	209.09	206.00	0.00
Change of use from retail to residential (no building work)	O	96.00	97.44	96.00	0.00
Change of use from retail to residential (with building work)	O	206.00	209.09	206.00	0.00
Change of use from storage (B8) to dwelling (C3)	O	96.00	97.44	96.00	0.00
Change of use from amusement arcade (sui generis) to dwelling (C3)	O	96.00	97.44	96.00	0.00
Change of use from amusement arcade (sui generis) to dwelling (C3) with building work	O	206.00	209.09	206.00	0.00
Change of use from A1, A2 or pay day loan shops to Assembly (D2)	O	96.00	97.44	96.00	0.00
Erection of a collection facility within shop curtilage	O	96.00	97.44	96.00	0.00
Temporary use for film making and associated temporary structures	O	96.00	97.44	96.00	0.00
Installation, alteration or replacement of solar PV equipment up to 1 Megawatt	O	96.00	97.44	96.00	0.00
Permission in Principle	O	402.00	408.03	402.00	0.00
ADDITIONAL CHARGES					
Applicants will be charge for costs incurred by the local planning authority for affordable housing/other viability appraisals and other bespoke advice in relation to submitted planning applications					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
BUILDING REGULATION CHARGES		£	£	£	£
Schedule 1					
If the new dwellings have typical approval (LANTAC) - the plan charge will be £180 + £6 per dwelling *					
If your application has over 10 house or flat types (designs) please contact Building Control					
*All charges will be subject to VAT at the current rate					
<u>Plan Charges</u>					
ONE house or flat type (design)					
Number of dwellings -					
	one	S	300.00	304.50	300.00 0.00
	two	S	312.00	316.68	312.00 0.00
	three	S	324.00	328.86	324.00 0.00
	four	S	336.00	341.04	336.00 0.00
	five	S	348.00	353.22	348.00 0.00
	six	S	360.00	365.40	360.00 0.00
	seven	S	372.00	377.58	372.00 0.00
	eight	S	384.00	389.76	384.00 0.00
	nine	S	396.00	401.94	396.00 0.00
	ten	S	408.00	414.12	408.00 0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
SCHEDULE 1					
Plan Charges (contd)					
FOUR house or flat types (design)					
Number of dwellings -					
one	S	-	-	-	
two	S	-	-	-	
three	S	-	-	-	
four	S	558.00	566.37	558.00	0.00
five	S	570.00	578.55	570.00	0.00
six	S	582.00	590.73	582.00	0.00
seven	S	594.00	602.91	594.00	0.00
eight	S	606.00	615.09	606.00	0.00
nine	S	618.00	627.27	618.00	0.00
ten	S	630.00	639.45	630.00	0.00
FIVE house or flat types (design)					
Number of dwellings -					
one	S	-	-	-	
two	S	-	-	-	
three	S	-	-	-	
four	S	-	-	-	
five	S	636.00	645.54	636.00	0.00
six	S	648.00	657.72	648.00	0.00
seven	S	660.00	669.90	660.00	0.00
eight	S	672.00	682.08	672.00	0.00
nine	S	684.00	694.26	684.00	0.00
ten	S	696.00	706.44	696.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
SCHEDULE 1		£	£	£	£
<u>Plan Charges (contd)</u>					
EIGHT house or flat types (design)					
Number of dwellings -					
one	S	-	-	-	
two	S	-	-	-	
three	S	-	-	-	
four	S	-	-	-	
five	S	-	-	-	
six	S	-	-	-	
seven	S	-	-	-	
eight	S	870.00	883.05	870.00	0.00
nine	S	882.00	895.23	882.00	0.00
ten	S	894.00	907.41	894.00	0.00
NINE house or flat types (design)					
Number of dwellings -					
one	S		-		
two	S		-		
three	S		-		
four	S		-		
five	S		-		
six	S		-		
seven	S		-		
eight	S		-		
nine	S	947.00	961.21	947.00	0.00
ten	S	959.00	973.39	959.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
SCHEDULE 1		£	£	£	£
Plan Charges (contd)					
TEN house or flat types (design)					
Number of dwellings -					
one	S	-	-	-	-
two	S	-	-	-	-
three	S	-	-	-	-
four	S	-	-	-	-
five	S	-	-	-	-
six	S	-	-	-	-
seven	S	-	-	-	-
eight	S	-	-	-	-
nine	S	-	-	-	-
ten	S	1,026.00	1,041.39	1,026.00	0.00

S Standard Rated (20%)
E Exempt
O Outside the scope
N Zero Rated

(*) CPI Inflation rate @ November 2019 1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 1		£	£	£	£
Plan Charges (contd)					
Flats					
Number of dwellings -					
one	S	-	-	-	
two	S	372.00	377.58	372.00	0.00
three	S	384.00	389.76	384.00	0.00
four	S	396.00	401.94	396.00	0.00
five	S	408.00	414.12	408.00	0.00
six	S	420.00	426.30	420.00	0.00
seven	S	432.00	438.48	432.00	0.00
eight	S	444.00	450.66	444.00	0.00
nine	S	456.00	462.84	456.00	0.00
ten	S	468.00	475.02	468.00	0.00
eleven	S	480.00	487.20	480.00	0.00
twelve	S	492.00	499.38	492.00	0.00
		S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
SCHEDULE 1		£	£	£	£
Site Inspection Charge - New Dwellings					
NB The rates below may be subject to surcharges					
Where the electrical work is carried out by an electrician who is not registered with a Part P competent persons scheme and cannot issue the relevant BS7671 certificate, an additional charge of £240* per dwelling will be payable					
*All charges will be subject to VAT at the current rate					
Detached Dwelling Houses					
one	S	480.00	487.20	480.00	0.00
two	S	768.00	779.52	768.00	0.00
three	S	1,032.00	1,047.48	1,032.00	0.00
four	S	1,272.00	1,291.08	1,272.00	0.00
five	S	1,488.00	1,510.32	1,488.00	0.00
six	S	1,680.00	1,705.20	1,680.00	0.00
seven	S	1,848.00	1,875.72	1,848.00	0.00
eight	S	1,992.00	2,021.88	1,992.00	0.00
nine	S	2,112.00	2,143.68	2,112.00	0.00
ten	S	2,208.00	2,241.12	2,208.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
SCHEDULE 1		£	£	£	£
<u>Site Inspection Charge - New Dwellings</u>					
Terraced/Town Houses or Flats					
one	S	-	-	-	
two	S	-	-	-	
three	S	924.00	937.86	924.00	0.00
four	S	1,128.00	1,144.92	1,128.00	0.00
five	S	1,308.00	1,327.62	1,308.00	0.00
six	S	1,464.00	1,485.96	1,464.00	0.00
seven	S	1,596.00	1,619.94	1,596.00	0.00
eight	S	1,704.00	1,729.56	1,704.00	0.00
nine	S	1,788.00	1,814.82	1,788.00	0.00
ten	S	1,848.00	1,875.72	1,848.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
SCHEDULE 1		£	£	£	£
<u>Site Inspection Charge - New Dwellings</u>					
<u>Flats</u>					
one	S	-	-	-	
two	S	708.00	718.62	708.00	0.00
three	S	768.00	779.52	768.00	0.00
four	S	828.00	840.42	828.00	0.00
five	S	888.00	901.32	888.00	0.00
six	S	948.00	962.22	948.00	0.00
seven	S	1,008.00	1,023.12	1,008.00	0.00
eight	S	1,068.00	1,084.02	1,068.00	0.00
nine	S	1,128.00	1,144.92	1,128.00	0.00
ten	S	1,188.00	1,205.82	1,188.00	0.00
eleven	S	1,248.00	1,266.72	1,248.00	0.00
twelve	S	1,308.00	1,327.62	1,308.00	0.00
The Building Notice Charge is the total of the relevant plan and inspection charges plus the relevant additional Building Notice Charge below					
<u>Building Notice Additional Charge - New Dwellings</u>		65.00	65.98	65.00	0.00
<u>Regularisation Charge - New Dwellings</u>					
The Regularisation Charge will be 130% of the total Building Notice Charge (VAT is not applicable)					
The building notice charges are displayed above including VAT @20% (VAT is not applicable)					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 2 Domestic extensions and alterations continued		£	£	£	£
Two storey extensions					
Category 4 - less than 60sq/m					
Plan Charge	S	234.00	237.51	234.00	0.00
Inspection Charge	S	342.00	347.13	342.00	0.00
Building Notice Charge	S	606.00	615.09	606.00	0.00
Regularisation Charge	O	656.50	666.35	656.50	0.00
Category 5 - between 60sq/m and 100sq/m					
Plan Charge	S	270.00	274.05	270.00	0.00
Inspection Charge	S	450.00	456.75	450.00	0.00
Building Notice Charge	S	786.00	797.79	786.00	0.00
Regularisation Charge	O	851.50	864.27	851.50	0.00
- over 100sq/m		Please contact our Building Control Team			
		S	Standard Rated (20%)		
		E	Exempt		
		O	Outside the scope		
		N	Zero Rated		

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 2 Domestic extensions and alterations continued		£	£	£	£
Full Plans Application-					
First Floor extensions					
Category 6 - less than 40sq/m					
Plan Charge	S	198.00	200.97	198.00	0.00
Inspection Charge	S	270.00	274.05	270.00	0.00
Building Notice Charge	S	534.00	542.01	534.00	0.00
Regularisation Charge	O	578.50	587.18	578.50	0.00
Category 7 - between 40sq/m and 100sq/m					
Plan Charge	S	234.00	237.51	234.00	0.00
Inspection Charge	S	342.00	347.13	342.00	0.00
Building Notice Charge	S	642.00	651.63	642.00	0.00
Regularisation Charge	O	695.50	705.93	695.50	0.00
- over 100sq/m	Please contact our Building Control Team				
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Schedule 2 Domestic extensions and alterations continued					
Garages and Detached Buildings					
Category 10 - Detached garage - floor area less than 60sq/m					
Plan Charge	S	144.00	146.16	144.00	0.00
Inspection Charge	S	234.00	237.51	234.00	0.00
Building Notice Charge	S	372.00	377.58	372.00	0.00
Regularisation Charge	O	403.00	409.05	403.00	0.00
Category 11 - Attached garage - floor area less than 60sq/m					
Plan Charge	S	162.00	164.43	162.00	0.00
Inspection Charge	S	234.00	237.51	234.00	0.00
Building Notice Charge	S	390.00	395.85	390.00	0.00
Regularisation Charge	O	422.50	428.84	422.50	0.00
Category 12 - Detached habitable building - floor area less than 40sq/m					
Plan Charge	S	270.00	274.05	270.00	0.00
Inspection Charge	S	342.00	347.13	342.00	0.00
Building Notice Charge	S	642.00	651.63	642.00	0.00
Regularisation Charge	O	695.50	705.93	695.50	0.00
Category 13 - Detached habitable building - floor area between 40sq/m and 100sq/m					
Plan Charge	S	306.00	310.59	306.00	0.00
Inspection Charge	S	450.00	456.75	450.00	0.00
Building Notice Charge	S	822.00	834.33	822.00	0.00
Regularisation Charge	O	890.50	903.86	890.50	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 2 Domestic extensions and alterations continued		£	£	£	£
Garages and Detached Buildings (Contd)					
Category 14 - Conversion of an existing garage less than 40sq/m					
Plan Charge	S	126.00	127.89	126.00	0.00
Inspection Charge	S	210.00	213.15	210.00	0.00
Building Notice Charge	S	330.00	334.95	330.00	0.00
Regularisation Charge	O	357.50	362.86	357.50	0.00
- Any other detached building	Please contact our Building Control Team				
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Schedule 2 Domestic extensions and alterations continued					
Other Alterations and Building Works to Domestic Buildings					
Category 15 - Extension of a basement less than 100sq/m					
Plan Charge	S	293.00	297.40	293.00	0.00
Inspection Charge	S	401.00	407.02	401.00	0.00
Building Notice Charge	S	701.00	711.52	701.00	0.00
Regularisation Charge	O	695.50	705.93	695.50	0.00
Category 16 - Structural/internal works with a commercial value of less than £1,000					
*Plan Charge	S	144.00	146.16	144.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	150.00	152.25	150.00	0.00
Regularisation Charge	O	162.50	164.94	162.50	0.00
Category 17 - Structural/internal works with a commercial value between £1,000 and £2,000					
*Plan Charge	S	204.00	207.06	204.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	210.00	213.15	210.00	0.00
Regularisation Charge	O	227.50	230.91	227.50	0.00
Category 18 - Structural/internal works with a commercial value between £2,000 and £5,000					
*Plan Charge	S	264.00	267.96	264.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	270.00	274.05	270.00	0.00
Regularisation Charge	O	292.50	296.89	292.50	0.00
<p style="text-align: center;">S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 2 Domestic extensions and alterations continued		£	£	£	£
Other Alterations and Building Works to Domestic Buildings					
Category 19 - Structural/internal works with a commercial value between £5,000 and £10,000					
Plan Charge	S	92.40	93.79	92.40	0.00
Inspection Charge	S	242.40	246.04	242.40	0.00
Building Notice Charge	S	330.00	334.95	330.00	0.00
Regularisation Charge	O	357.50	362.86	357.50	0.00
Category 20 - Structural/internal works with a commercial value between £10,000 and £15,000					
Plan Charge	S	108.00	109.62	108.00	0.00
Inspection Charge	S	288.00	292.32	288.00	0.00
Building Notice Charge	S	390.00	395.85	390.00	0.00
Regularisation Charge	O	422.50	428.84	422.50	0.00
Category 21 - Structural/internal works with a commercial value between £15,000 and £20,000					
Plan Charge	S	122.00	123.83	122.00	0.00
Inspection Charge	S	332.40	337.39	332.40	0.00
Building Notice Charge	S	450.00	456.75	450.00	0.00
Regularisation Charge	O	487.50	494.81	487.50	0.00
		S	Standard Rated (20%)		
		E	Exempt		
		O	Outside the scope		
		N	Zero Rated		

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 2 Domestic extensions and alterations continued		£	£	£	£
Other Alterations and Building Works to Domestic Buildings					
Category 22 - Replacement of 10 windows or less					
*Plan Charge	S	108.00	109.62	108.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	108.00	109.62	108.00	0.00
Regularisation Charge	O	117.00	118.76	117.00	0.00
Category 23 - Replacement of more than 10 windows					
*Plan Charge	S	192.00	194.88	192.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	192.00	194.88	192.00	0.00
Regularisation Charge	O	208.00	211.12	208.00	0.00
Category 24 - Installation of a heating appliance (boiler, wood burning, oil, coal or gas fires) or renewable energy source (e.g. solar panel, ground source heat pump etc)					
*Plan Charge	S	204.00	207.06	204.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	204.00	207.06	204.00	0.00
Regularisation Charge	O	221.00	224.32	221.00	0.00
Category 25 - Underpinning of existing foundations with a commercial value of less than £5,000					
*Plan Charge	S	324.00	328.86	324.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	324.00	328.86	324.00	0.00
Regularisation Charge	O	351.00	356.27	351.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 2 Domestic extensions and alterations continued		£	£	£	£
Other Alterations and Building Works to Domestic Buildings					
Category 30 - Electrical work carried out by a person <u>NOT</u> Part P registered with a competent persons scheme (# see Reductions)					
*Plan Charge	S	336.00	341.04	336.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	336.00	341.04	336.00	0.00
Regularisation Charge	O	364.00	369.46	364.00	0.00
- Any other works not listed in Categories 1 to 30					
Surcharges					
Surcharges (plan deposit)					
Where H4 (Building over a public sewer) applies	S	84.00	85.26	84.00	0.00
Where gas contaminated land issues apply	S	84.00	85.26	84.00	0.00
Where design foundations are required	S	162.00	164.43	162.00	0.00
Additional structural beams required for existing structure excluding alteration to an existing opening	S	120.00	121.80	120.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Schedule 2 Domestic extensions and alterations continued		£	£	£	£
Surcharges (site inspection)					
Works not completed within 36 months of application		Please contact our Building Control Team			
Underpinning to existing structure required		Please contact our Building Control Team			
Where competent persons scheme not used for electrical works (per unit)	S	306.00	310.59	306.00	0.00
Impact of new legislation on design and construction					
Additional structural beams required for existing structure excluding alteration to an existing opening	S	48.00	48.72	48.00	0.00
Surcharges (building notice)					
Where gas contaminated land issues apply	S	84.00	85.26	84.00	0.00
Where design foundations are required	S	156.00	158.34	156.00	0.00
Where competent persons scheme not used for electrical works (per unit)	S	306.00	310.59	306.00	0.00
Additional structural beams required for existing structure excluding alteration to an existing opening	S	156.00	158.34	156.00	0.00
Works not completed within 36 months of application		Please contact our Building Control Team			
Reductions					
Reason for Reduction	Reduction in charges shown in schedule 2 when that work is being carried out at the same time as any work shown in categories 1 - 9				
A - Installation or replacement of windows and or doors in a dwelling house (under 12 units)	50% of the Full Plan or Building Notice Charge				
B - Where the work comes within the scope of Schedule 2 and the estimated cost of the building work is less than £5,000	50% of the Full Plan or Building Notice Charge				
# - Where the work is as described in category 30 (above) and the applicant is able to provide an acceptable test certificate in accordance with BS7671 for the work and the Authority does not have to test the electrical work. This charge will be reduced to £100.00 plus VAT.					
Regularisation Charge					
The Regularisation Charge will be 130% of the total (excluding VAT)	O				
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Schedule 3 Other Alterations and Building Works to Non-Domestic Buildings					
Category 1-Structural and internal alterations with a commercial value of less than £1,000					
*Plan Charge	S	174.00	176.61	174.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	174.00	176.61	174.00	0.00
Regularisation Charge	O	188.50	191.33	188.50	0.00
Category 2-Structural and internal alterations with a commercial value of less than £2,000					
*Plan Charge	S	204.00	207.06	204.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	204.00	207.06	204.00	0.00
Regularisation Charge	O	221.00	224.32	221.00	0.00
Category 3-Structural and internal alterations with a commercial value of less than £5,000					
*Plan Charge	S	264.00	267.96	264.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	264.00	267.96	264.00	0.00
Regularisation Charge	O	286.00	290.29	286.00	0.00
Category 4-Structural and internal alterations with a commercial value of less than £10,000					
Plan Charge	S	92.40	93.79	92.40	0.00
Inspection Charge	S	142.40	144.54	142.40	0.00
Building Notice Charge	S	330.00	334.95	330.00	0.00
Regularisation Charge	O	357.50	362.86	357.50	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Schedule 3 Other Alterations and Building Works to Non-Domestic Buildings					
Category 5-Structural and internal alterations with a commercial value of less than £15,000					
Plan Charge	S	108.00	109.62	108.00	0.00
Inspection Charge	S	288.00	292.32	288.00	0.00
Building Notice Charge	S	390.00	395.85	390.00	0.00
Regularisation Charge	O	422.50	428.84	422.50	0.00
Category 6-Structural and internal alterations with a commercial value of less than £20,000					
Plan Charge	S	123.00	124.85	123.00	0.00
Inspection Charge	S	332.40	337.39	332.40	0.00
Building Notice Charge	S	450.00	456.75	450.00	0.00
Regularisation Charge	O	487.50	494.81	487.50	0.00
Category 7-Replacement windows up to 10 units					
*Plan Charge	S	138.00	140.07	138.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	138.00	140.07	138.00	0.00
Regularisation Charge	O	149.50	151.74	149.50	0.00
Category 8-Replacement windows 11 to 50 units					
*Plan Charge	S	240.00	243.60	240.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	240.00	243.60	240.00	0.00
Regularisation Charge	O	260.00	263.90	260.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Schedule 3 Other Alterations and Building Works to Non-Domestic Buildings					
Category 9-Replacement windows 51 to 100 units					
*Plan Charge	S	312.00	316.68	312.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	312.00	316.68	312.00	0.00
Regularisation Charge	O	338.00	343.07	338.00	0.00
Category 10-New/replacement shop front					
*Plan Charge	S	294.00	298.41	294.00	0.00
Inspection Charge	S	-	-	-	-
Building Notice Charge	S	294.00	298.41	294.00	0.00
Regularisation Charge	O	318.50	323.28	318.50	0.00
Category 11-Single storey extension less than 10m2					
*Plan Charge	S	234.00	237.51	234.00	0.00
Inspection Charge	S	294.00	298.41	294.00	0.00
Building Notice Charge	S	n/a	n/a	n/a	n/a
Regularisation Charge	O	605.50	614.58	605.50	0.00
Category 12-Single storey extension between 10 - 40m2					
Plan Charge	S	270.00	274.05	270.00	0.00
Inspection Charge	S	402.00	408.03	402.00	0.00
Building Notice Charge	S	n/a	n/a	n/a	n/a
Regularisation Charge	O	721.50	732.32	721.50	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Category 13 - Two storey extension less than 40 sq m					
Plan Charge	S	270.00	274.05	270.00	0.00
Inspection Charge	S	396.00	401.94	396.00	0.00
Building Notice Charge	S				
Regularisation Charge	O	721.50	732.32	721.50	0.00
Any work not described in items 1 to 12	Charge to be subject to an individual risk assessment - Please consult the Buiding Control Team				
* The charge is the combined plan and inspection charges and payable at time of deposit of the application					
NB WHERE PART B OF SCHEDULE 1 TO THE BUILDING REGULATIONS 2010 OR THE REGULATORY REFORM (FIRE SAFETY) ORDER 2005 APPLIES TO THE WORK, THEN A BUILDING NOTICE MAY <u>NOT</u> BE USED					
<u>Surcharges (plan deposit)</u>					
Where gas contaminated land issues apply	S	90.50	91.86	90.50	0.00
Where design foundations are required	S	168.50	171.03	168.50	0.00
<u>Surcharges (site inspection)</u>					
Works not completed within 36 months of application	S	Please contact our Building Control Team			
Underpinning to existing structure required	S	Please contact our Building Control Team			
Impact of new legislation on design and construction	S	Please contact our Building Control Team			
S Standard Rated (20%)					
E Exempt					
O Outside the scope					
N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Reductions					
Circumstance attracting a reduction	Reduction in Building Control Charge shown in Schedule 2 when that work is being carried out at the same time that any work shown in Category 1 through to 9 in Schedule 2 is being undertaken				
1 - Installation or replacement of windows and or doors in a dwelling house (under 10 units)	50% of Building Notice Charge				
2 - Where the work comes within the scope of Schedule 2 and the estimated cost of the building work is less than £5,000	50% of Building Notice Charge				
General Safety Certificate for a Sports Ground					
Minimum annual charge	O	by quotation based on hourly rate	by quotation based on hourly rate	by quotation based on hourly rate	n/a
Demolition					
Charge for processing S80 Notice Building Act 1984	O	200.00	203.00	200.00	0.00
Major or complex schemes will be charged at hourly rate		by quotation based on hourly rate	by quotation based on hourly rate	by quotation based on hourly rate	n/a
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing						
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase	
		£	£	£	£	
Housing Standards						
HMO Licensing Mandatory						
HMO Licensing Fees are currently subject to consultation and confirmation of future arrangements. They will be issued for 5 years (rather than 3) and there is an additional fee for larger HMOs.						
A first application for a licence with up to 6 units of accommodation	O	850.00	850.00	Proposed charges awaiting Cabinet Member approval		
For the renewal of an existing licence made before the current licence expires	O	800.00	800.00			
Where an application for the renewal of an existing licence is made after the expiry of the current licence	O	850.00	850.00			
Additional Unit Fees (An additional unit charge will be added to all properties with over 6 units of accommodation)						
For 7 - 12 units of accommodation	O	150.00	150.00			
For 30 - 20 units of accommodation	O	250.00	250.00			
For 21+ units of accommodation	O	350.00	350.00			
Discount for accreditation	O	150.00	150.00			
Additional HMO Scheme (5 years from March 2018)						
Full Fee		850.00	850.00			
Additional Unit Fees (An additional unit charge will be added to all properties with over 6 units of accommodation)						
For 7 - 12 units of accommodation	O	150.00	150.00			
For 13 - 20 units of accommodation	O	250.00	250.00			
For 21+ units of accommodation	O	350.00	350.00			
Discount for accreditation	O	150.00	150.00			
Discount for Accredited Managing Agent (licence holder)	O	200.00	200.00			
Discount Early Bird application	O	50.00	50.00			
Red Rose Caravan Park, Broad Lane, Formby - Pitch Rent						
Single Pitch per week	E	72.10	72.10			
Double Pitch per week	E	79.20	79.20			
Single let as double per week	E	75.80	75.80			
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>						

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Selective Licensing Scheme (5 years from March 2018)					
Full Fee	O	695.00	695.00		
Additional Unit Fees (An additional unit charge will be added to all properties with over 6 units of accommodation)					
For 7 - 12 units of accommodation	O	150.00	150.00		
For 13 - 20 units of accommodation	O	250.00	250.00		
For 21+ units of accommodation	O	350.00	350.00		
Discount for accreditation	O	150.00	150.00		
Discount for Accredited Managing Agent (licence holder)	O	200.00	200.00		
Discount for Early Bird application	O	75.00	75.00		
Supply of Reports/Information					
Statement of Facts	S	133.50	133.50		
Immigration Certificate	O	133.50	133.50		
Pre or new purchase inspection of HMO/purpose built flats	S	133.50	133.50		
Service of Housing Act 2004 Notices					
Improvement notice (sec 11 or 12)	O	390.00	390.00		
Prohibition Order	O	390.00	390.00		
Emergency Prohibition Order	O	390.00	390.00		
Emergency Remedial Action	O	198.00	198.00		
Hazard Awareness Notice	O	0.00	0.00		
Review of Suspended Improvement Notice	O	130.00	130.00		
Review of Suspended Prohibition Order	O	130.00	130.00		
Demolition Order (Sec 265, Housing Act 1985)	O	390.00	390.00		
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

Proposed charges awaiting Cabinet Member approval

(*) CPI Inflation rate @ November 2019

1.50%

Economic Growth and Housing						
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase	
		£	£	£	£	
Housing Options Service						
Lonsdale Homeless Accommodation unit						
Rents						
2 bedspaces	O	10.98	10.98	Proposed charges awaiting Cabinet Member approval		
3 bedspaces	O	12.07	12.07			
4 bedspaces	O	13.35	13.35			
6 bedspaces	O	14.42	14.42			
Water & heating charges						
2 bedspaces	R	2.78	2.78			
3 bedspaces	R	2.94	2.94			
4 bedspaces	R	2.94	2.94			
6 bedspaces	R	3.52	3.52			
Management Charge (agreed effective from June 2016)	O	6.50	6.50			
These are now daily charges - previously reported as weekly						

R Reduced Rate (5%)
 S Standard Rated (20%)
 E Exempt
 O Outside the scope
 N Zero Rated

(*) CPI Inflation rate @ November 2019

1.50%

SEFTON MBC FEES AND CHARGES 2020/21

Appendix C

ECONOMIC GROWTH & HOUSING - TOURISM					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Foreshore Car Park					
Free parking to invalid carriages, where the driver is in receipt of a Government grant for the vehicle (road fund licence is so endorsed) and Blue badge holders. These charges are suspended when Special Events are held					
Cars and Motorcycles:-					
Daily Charge (Flexible system is in operation)	S	5.00 - 6.00	5.08 - 6.09	8.00	2.00
Seasonal Foreshore Parking Contract	S	45.00	45.68	60.00	15.00
Southport Airshow					
Advance ticket Prices (inclusive of VAT)					
Adult	S	8.50	8.63	8.50	0.00
Child (5-15)	S	6.50	6.60	6.50	0.00
Infant (4 and under)		FREE	FREE	FREE	0.00
On the Gate ticket prices (inclusive of VAT)					
Adult	S	10.00	10.15	10.00	0.00
Child (5-15)	S	8.00	8.12	8.00	0.00
Infant (4 and under)		FREE	FREE	FREE	0.00
2020 ticket prices have not yet been agreed					
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

ECONOMIC GROWTH & HOUSING - TOURISM					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
<i>Victoria Park, Kings Gardens & Princes Park</i>					
Bowls					
<i>N.B. These charges are maximum charges which the Bowling Club, operating under licence , may reduce if they wish</i>					
Flat Greens					
Per session	S	2.50	2.54	2.50	0.00
Family ticket - per session	S	10.00	10.15	10.00	0.00
Weekly ticket	S	10.00	10.15	10.00	0.00
Croquet					
<i>N.B. These charges are maximum charges which the Croquet Club, operating under licence , may reduce if they wish</i>					
Per session	S	5.50	5.58	5.50	0.00
Caravan Fees (charges applicable for caravan rallies only)					
Per van per night - Summer	S	13.95	14.16	13.95	0.00
- Winter	S	13.95	14.16	13.95	0.00
		S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

ECONOMIC GROWTH & HOUSING - TOURISM

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Southport Market					
1	S	14,060.76	14,271.67	14,060.76	0.00
2a	S	4,158.92	4,221.30	4,158.92	0.00
3	S	16,340.84	16,585.95	16,340.84	0.00
4	S	14,480.26	14,697.46	14,480.26	0.00
5	S	9,582.06	9,725.79	9,582.06	0.00
6	S	8,321.08	8,445.90	8,321.08	0.00
7	S	13,800.54	14,007.55	13,800.54	0.00
8	S	11,883.00	12,061.25	11,883.00	0.00
9	S	12,897.55	13,091.01	12,897.55	0.00
10	S	4,925.01	4,998.89	4,925.01	0.00
11	S	9,535.08	9,678.11	9,535.08	0.00
12	S	7,896.09	8,014.53	7,896.09	0.00
13	S	4,842.77	4,915.41	4,842.77	0.00
14	S	8,685.90	8,816.19	8,685.90	0.00
15	S	10,670.64	10,830.70	10,670.64	0.00
16	S	8,587.29	8,716.10	8,587.29	0.00
17	S	9,079.96	9,216.16	9,079.96	0.00
18	S	9,409.15	9,550.29	9,409.15	0.00
19	S	9,459.98	9,601.88	9,459.98	0.00
20	S	5,437.19	5,518.75	5,437.19	0.00
21	S	6,932.51	7,036.50	6,932.51	0.00
22	S	5,610.02	5,694.17	5,610.02	0.00
23	S	6,725.11	6,825.99	6,725.11	0.00
24	S	8,536.02	8,664.06	8,536.02	0.00
25	S	8,782.47	8,914.21	8,782.47	0.00
26	S	9,374.58	9,515.20	9,374.58	0.00
27	S	11,604.76	11,778.83	11,604.76	0.00
28	S	12,568.91	12,757.44	12,568.91	0.00
29	S	6,208.79	6,301.92	6,208.79	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

ECONOMIC GROWTH & HOUSING - TOURISM						
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase	
		£	£	£	£	
Southport Market						
	30	S	5,105.52	5,182.10	5,105.52	0.00
	31	S	5,088.98	5,165.31	5,088.98	0.00
	32	S	6,105.04	6,196.62	6,105.04	0.00
	33	S	5,673.29	5,758.39	5,673.29	0.00
	34	S	5,673.29	5,758.39	5,673.29	0.00
	35	S	11,026.45	11,191.85	11,026.45	0.00
	36	S	3,483.54	3,535.79	3,483.54	0.00
	37	S	3,483.54	3,535.79	3,483.54	0.00
	38	S	3,483.54	3,535.79	3,483.54	0.00
	39	S	3,483.54	3,535.79	3,483.54	0.00
	40	S	3,483.54	3,535.79	3,483.54	0.00
	41	S	3,483.54	3,535.79	3,483.54	0.00
	42	S	3,483.54	3,535.79	3,483.54	0.00
	43	S	3,483.54	3,535.79	3,483.54	0.00
	44	S	20,340.98	20,646.09	20,340.98	0.00
	45	S	6,756.06	6,857.40	6,756.06	0.00
	46	S	6,577.39	6,676.05	6,577.39	0.00
	47/48	S	14,634.45	14,853.97	14,634.45	0.00
Sefton Community Learning Charges						
Leisure courses + £10 admin		E	3.75 per hour	3.81 per hour	3.75 per hour	0.00
Unemployed (in receipt of work related benefit seeking work)		E	Free	Free	Free	0.00
Employability courses		E	Free	Free	Free	0.00
English and Maths courses		E	Free	Free	Free	0.00
Learners missing examinations without reason to be charged examination fee		E				
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>						

(*) CPI Inflation rate @ November 2019

1.50%

SEFTON MBC FEES AND CHARGES 2020/21

Appendix C

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Building Skip Permissions					
Permission per week per skip	O	17.00	17.26	18.00	1.00
Illegal Placement per occurrence	O	83.00	84.25	84.00	1.00
Permission in a high amenity area per week per skip	O	34.00	34.51	35.00	1.00
Scaffolding Safety Hoardings Licences					
First Week	O	139.00	141.09	141.00	2.00
Subsequent weeks (<10m)	O	139.00	141.09	141.00	2.00
First Week	O	167.00	169.51	170.00	3.00
Subsequent week (>10m & <20m)	O	167.00	169.51	170.00	3.00
First Week	O	195.00	197.93	198.00	3.00
Subsequent weeks (>20m & <30m)	O	195.00	197.93	198.00	3.00
First Week	O	250.00	253.75	254.00	4.00
Subsequent weeks (>30m & <50m)	O	250.00	253.75	254.00	4.00
First Week	O	305.00	309.58	310.00	5.00
Subsequent weeks (>50m)	O	305.00	309.58	310.00	5.00
Open Air Cafes					
CPI Increase per table per annum	O	100.00	101.50	101.00	1.00
Non Compliance per Occurrence	O	34.00	34.51	35.00	1.00
Cherry Pickers / Cranes					
Licence Fee	O	139.00	141.09	141.00	2.00
Daily Inspection Fee	O	139.00	141.09	141.00	2.00
Street Works Licences					
Per inspection unit (max 2 payable) per Road (application)	O	831.00	843.47	843.00	12.00
Licences under Section 50 of New Roads & Streetworks Act 1991	O	1,419.00	1,440.29	1,440.00	21.00
Licences under Section 184 of Highways Act 1980	O	1,331.00	1,350.97	1,351.00	20.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
Commercial Events on the Highway Licence (Negotiation to suit individual circumstances)					
Southport Town Centre					
Chapel Street					
Site 1: o/s train station 11m x3m	O	264.00	267.96	268.00	4.00
Site 2: o/s M&S 9m x 5m	O	264.00	267.96	268.00	4.00
Site 3: o/s Café Nero 10m x 7m	O	316.00	320.74	321.00	5.00
Eastbank Street Square					
Site 4: Adjacent to toilets 7m x 5m	O	264.00	267.96	268.00	4.00
London Square					
Site 5: fronting 124-130 9m x 4m	O	211.00	214.17	214.00	3.00
Site 6: fronting Natwest Bank 7m x 3m	O	211.00	214.17	214.00	3.00
Promenade					
Site 7: Floral Hall 7m x 3m	O	159.00	161.39	161.00	2.00
Lord Street					
Site 8: Jct Nevill Street 3m x 2m	O	159.00	161.39	161.00	2.00
Formby					
Chapel Lane					
Site 9: o/s 5 (Card Factory) 5m x 3m	O	159.00	161.39	161.00	2.00
Site 10: o/s 11 (Opticians) 6m x 2m	O	159.00	161.39	161.00	2.00
Site 11: o/s 25 (Holland & Barrett) 4m x 4m	O	211.00	214.17	214.00	3.00
Maghull					
Westway					
Site 12: o/s 30 (Timpson) 4m x 3m	O	105.00	106.58	107.00	2.00
Netherton					
Marian Square					
Site 13: o/s 15 (Betfred) 5m x 4m	O	79.00	80.19	80.00	1.00
Site 14: fronting 8-10 (Chemist) 11m x 11m	O	159.00	161.39	161.00	2.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Continued					
Crosby					
Moor Lane / Liverpool Road					
Site 15: o/s 24 (Boots) 6m x 6m	O	159.00	161.39	161.00	2.00
Bootle					
Stanley Road					
Site 16: o/s Poundland 7m x 4m	O	211.00	214.17	214.00	3.00
Building Materials					
per 5sqm per week	O	17.00	17.26	18.00	1.00
Illegal Placement per occurrence	O	81.00	82.22	82.00	1.00
Non Compliance per Occurrence	O	31.00	31.47	32.00	1.00
Storage Containers / Welfare Facilities					
Permission per week per container	O	167.00	169.51	170.00	3.00
Illegal Placement per occurrence	O	333.00	338.00	338.00	5.00
Non Compliance per Occurrence	O	31.00	31.47	32.00	1.00
Road Closure (Works)	O	1,538.00	1,561.07	1,561.00	23.00
Emergency Closure	O	710.00	720.65	721.00	11.00
Dedicated Street Seats	O	1,663.00	1,687.95	1,688.00	25.00
CYCLE HIRE					
The Sefton & West Lancashire Visitor Economy LSTF Project Cycle Hire Scheme					
Up to 4 hours	S	7.00	7.11	5.00	-2.00
Full Day	S	11.00	11.17	8.33	-2.67
# -Group and Family discounts available					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Highway Safety					
Road Closure (Charity and Civic Events)	O	461.00	467.92	468.00	7.00
Progression of Traffic Regulation Order	O	943.00	957.15	957.00	14.00
H Bracket (up to 5 linear metres)	O	114.00	115.71	116.00	2.00
H Bracket (extra per metre if greater than 5 linear metres)	O	50.00	50.75	51.00	1.00
Road Casualty Data (per link or node)	O	POA	POA	POA	n/a
Highways Development Control					
Adoption of New Roads under s38 of the Highways Act 1980 which includes the Legal Agreement cost. In addition to this, supervision, contract and management of the works and procedure is 10% of the civils construction cost based on the Council's term maintenance contract values or £1,500 minimum fee whichever is the greater.	O	1,884.00	1,912.26	1,912.00	28.00
Highways works under Section 278 of Highways Act 1980 which includes the Legal Agreement cost. In addition to this, supervision, contract and management of the works and procedure is 10% of the civils construction cost based on the Council's term maintenance contract values or £1,500 minimum fee whichever is the greater.	O	1,884.00	1,912.26	1,912.00	28.00
Stopping up/Diversion of the highway Section 116 Highways Act 1980	O	2,606.00	2,645.09	2,645.00	39.00
Council Approval for stopping up under S247/s257 of T&CPA 1990	O	666.00	675.99	676.00	10.00
Licences under Sections 115 or 177 of Highways Act 1980	O	1,330.00	1,349.95	1,350.00	20.00
Licence under Section 144, 178 or 179 of Highways Act 1980	O	1,330.00	1,349.95	1,350.00	20.00
Stopping up/Diversion of a Right of Way under Section 118 & 119 Highways Act 1980	O	2,527.00	2,564.91	2,565.00	38.00
Minor Works Agreement - Initial Proposal	O	768.00	779.52	780.00	12.00
Minor Works Agreement - Implementation Fee	O	12% of works cost- minimum fee of £500	12% of works cost- minimum fee of £507.50	12% of works cost- minimum fee of £509	n/a
Public Rights of Way declaration (section 31 (6) HA - Single Application)	O	307.00	311.61	312.00	5.00
Public Rights of Way declaration (section 31 (6) HA - Joint Application)	O	410.00	416.15	416.00	6.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Highway Search Queries (including adopted highways, Council owned land, road improvement schemes, Traffic Regulation Orders, Stopping Up Orders, Traffic flows, Public Rights of Way) per plot	S	73.00	74.10	74.00	1.00
Additional questions (each) per plot	S	16.00	16.24	17.00	1.00
Highway Search Queries - Anything greater than single plot	S	POA	POA	POA	n/a
Street naming and numbering due to redesign of layout	O	388.00	393.82	394.00	6.00
Naming of a new road	O	155.00	157.33	158.00	3.00
Renaming of a Road (Plus cost of required Street Nameplates)	O	159.00	161.39	161.00	2.00
Renumbering of existing properties (per address)	O	48.00	48.72	49.00	1.00
Registering and numbering of new properties (per address)	O	48.00	48.72	49.00	1.00
Renaming of a property	O	48.00	48.72	49.00	1.00
Changes to development layout after initial notification	O	53.00	53.80	54.00	1.00
Confirmation of postal address	O	27.00	27.41	28.00	1.00
Copy of Notification of Address and/or Postcode (Per copy)	O	15.00	15.23	16.00	1.00
Highway Maintenance, Street Lighting & UTC					
Vehicle Crossing Fee (Per Crossing installed) PLUS contractor/works costs	O	161.00	163.42	163.00	2.00
Traffic Signals Report	O	264.00	267.96	268.00	4.00
Traffic Signals Switch off/on : - Mon-Fri 08:00-19:00	O	460.00	466.90	467.00	7.00
Traffic Signals Switch off/on : - Mon- Fri 19:00-08:00	O	520.00	527.80	528.00	8.00
Traffic Signals Switch off/on: - Saturday (Any Time)	O	520.00	527.80	528.00	8.00
Traffic Signals Switch off/on : - Sunday (Any Time)	O	520.00	527.80	528.00	8.00
Traffic Signals Switch off/on : - Bank Holiday (Any Time)	O	520.00	527.80	528.00	8.00
Traffic Signals Switch off/on : - Abortive call with less than 24 hrs notice Mon-Fri 08:00-19:00	O	460.00	466.90	467.00	7.00
Traffic Signals Switch off/on : - Abortive call with less than 24 hrs notice any other day or time	O	520.00	527.80	528.00	8.00
Extra over for bagging over traffic signal head (per head)	O	11.00	11.17	12.00	1.00
Request for traffic signal data (Fixed fee for collation of a basic data request i.e. copy of Config', Layout Plan, and basic SCOOT Info)	O	184.00	186.76	187.00	3.00
New: Traffic Signals Infrastructure - Commuted Sum (towards future maintenance costs) per basic intstallation	O	15,360.00	15,590.40	15,590.00	230.00
Street Lighting Design of 3rd Party Developers - for schemes up to 10 columns	S	792.00	803.88	804.00	12.00
Street Lighting Design of 3rd Party Developers - for schemes in excess of 10 column	S	POA	POA	POA	n/a
Relocation of Electrical Street furniture (per location/ item)	O	161.00	163.42	163.00	2.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
<u>SEX ESTABLISHMENT LICENCES</u>					
Initial application	O	1,428.50	1,449.93	1,449.90	21.40
Annual renewal	O	430.00	436.45	436.45	6.45
Transfer of licence	O	430.00	436.45	436.45	6.45
DANGEROUS WILD ANIMALS					
	O	109.60	111.24	111.20	1.60
ZOOS					
	O	734.20	745.21	745.20	11.00
<u>ANIMAL WELFARE LICENSING</u>					
KEEPING OF ANIMALS FOR EXHIBITION					
Grant or Renewal of Licence	O	240.00	243.60	295.00	55.00
Re-Inspection Fee	O	240.00	243.60	295.00	55.00
Variation	O	130.00	131.95	132.00	2.00
PET SHOPS					
Grant or Renewal of Licence	O	240.00	243.60	295.00	55.00
Re-Inspection Fee	O	240.00	243.60	295.00	55.00
Variation	O	130.00	131.95	132.00	2.00
BREEDING OF DOGS					
Grant or Renewal of Licence*	O	240.00	243.60	295.00	55.00
Re-Inspection Fee*	O	240.00	243.60	295.00	55.00
Variation*	O	130.00	131.95	132.00	2.00
*Plus veterinary fees					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
ANIMAL BOARDING AND DAY CARE ESTABLISHMENTS					
Grant or Renewal of Licence					
0-4 animals	O	225.00	228.38	277.00	52.00
5-50 animals	O	255.00	258.83	310.00	55.00
Re-Inspection fee					
0-4 animals	O	225.00	228.38	277.00	52.00
5-50 animals	O	255.00	258.83	310.00	55.00
Variation					
0-4 animals	O	120.00	121.80	122.00	2.00
5-50 animals	O	140.00	142.10	142.00	2.00
ANIMAL BOARDING AND DAY CARE DUAL ESTABLISHMENTS					
Grant or Renewal of Licence					
0-4 animals	O	n/a	n/a	390.00	n/a
5-50 animals	O	n/a	n/a	425.00	n/a
Re-Inspection fee					
0-4 animals	O	n/a	n/a	390.00	n/a
5-50 animals	O	n/a	n/a	425.00	n/a
Variation					
0-4 animals	O	n/a	n/a	122.00	n/a
5-50 animals	O	n/a	n/a	142.00	n/a
RIDING ESTABLISHMENTS					
Grant or Renewal of Licence*					
	O	275.00	279.13	326.00	51.00
Re-Inspection Fee*					
	O	275.00	279.13	326.00	51.00
*Plus veterinary fees					
Variation*					
	O	155.00	157.33	157.00	2.00
TATTOOING, EAR PIERCING, ACUPUNCTURE, ELECTROLYSIS					
person	O	16.90	17.15	17.15	0.25
premises	O	104.45	106.02	106.05	1.60
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
SCRAP METAL DEALERS ACT 2013					
Grant/Renewal of Site Licence	O	141.30	143.42	143.40	2.10
Grant/Renewal of Collector's Licence	O	103.40	104.95	104.95	1.55
Variation of Site/Collector's Licence	O	80.90	82.11	82.10	1.20
GAMBLING ACT 2005					
<u>REGIONAL CASINO PREMISE LICENCE</u>					
Grant	O	15,000.00	15,225.00	15,000.00	0.00
Annual Fee	O	15,000.00	15,225.00	15,000.00	0.00
Variation	O	7,500.00	7,612.50	7,500.00	0.00
Transfer	O	6,500.00	6,597.50	6,500.00	0.00
Re-Instatement	O	6,500.00	6,597.50	6,500.00	0.00
Provisional Statement	O	15,000.00	15,225.00	15,000.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
<u>LARGE CASINO PREMISE LICENCE</u>					
Grant	O	10,000.00	10,150.00	10,000.00	0.00
Annual Fee	O	10,000.00	10,150.00	10,000.00	0.00
Variation	O	5,000.00	5,075.00	5,000.00	0.00
Transfer	O	2,150.00	2,182.25	2,150.00	0.00
Re-Instatement	O	2,150.00	2,182.25	2,150.00	0.00
Provisional Statement	O	10,000.00	10,150.00	10,000.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
SMALL CASINO PREMISE LICENCE					
Grant	O	8,000.00	8,120.00	8,000.00	0.00
Annual Fee	O	5,000.00	5,075.00	5,000.00	0.00
Variation	O	4,000.00	4,060.00	4,000.00	0.00
Transfer	O	1,800.00	1,827.00	1,800.00	0.00
Re-Instatement	O	1,800.00	1,827.00	1,800.00	0.00
Provisional Statement	O	8,000.00	8,120.00	8,000.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
CONVERTED CASINO PREMISE LICENCE					
Annual Fee	O	2,003.00	2,033.05	2,003.00	0.00
Variation	O	1,335.00	1,355.03	1,335.00	0.00
Transfer	O	901.00	914.52	901.00	0.00
Re-Instatement	O	901.00	914.52	901.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
BINGO PREMISE LICENCE					
Grant	O	2,336.00	2,371.04	2,336.00	0.00
Annual Fee	O	668.00	678.02	668.00	0.00
Variation	O	1,169.00	1,186.54	1,169.00	0.00
Transfer	O	801.00	813.02	801.00	0.00
Re-Instatement	O	801.00	813.02	801.00	0.00
Provisional Statement	O	2,336.00	2,371.04	2,336.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
<u>ADULT GAMING PREMISE LICENCE</u>					
Grant	O	1,335.00	1,355.03	1,335.00	0.00
Annual Fee	O	668.00	678.02	668.00	0.00
Variation	O	668.00	678.02	668.00	0.00
Transfer	O	802.00	814.03	802.00	0.00
Re-Instatement	O	802.00	814.03	802.00	0.00
Provisional Statement	O	1,335.00	1,355.03	1,335.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
<u>BETTING PREMISE (TRACK) LICENCE</u>					
Grant	O	1,669.00	1,694.04	1,669.00	0.00
Annual Fee	O	668.00	678.02	668.00	0.00
Variation	O	835.00	847.53	835.00	0.00
Transfer	O	634.00	643.51	634.00	0.00
Re-Instatement	O	634.00	643.51	634.00	0.00
Provisional Statement	O	1,669.00	1,694.04	1,669.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
FAMILY ENTERTAINMENT PREMISE LICENCE					
Grant	O	1,335.00	1,355.03	1,335.00	0.00
Annual Fee	O	501.00	508.52	501.00	0.00
Variation	O	668.00	678.02	668.00	0.00
Transfer	O	634.00	643.51	634.00	0.00
Re-Instatement	O	634.00	643.51	634.00	0.00
Provisional Statement	O	1,335.00	1,355.03	1,335.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
BETTING PREMISES (OTHER) LICENCE					
Grant	O	2,003.00	2,033.05	2,003.00	0.00
Annual Fee	O	401.00	407.02	401.00	0.00
Variation	O	1,001.00	1,016.02	1,001.00	0.00
Transfer	O	802.00	814.03	802.00	0.00
Re-Instatement	O	802.00	814.03	802.00	0.00
Provisional Statement	O	2,003.00	2,033.05	2,003.00	0.00
Change of Circumstances	O	28.40	28.83	28.40	0.00
Copy of Licence	O	12.10	12.28	12.10	0.00
TEMPORARY USE NOTICE					
Grant	O	113.70	115.41	113.70	0.00
Copy of Notice	O	12.10	12.28	12.10	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
FOR INFORMATION ONLY					
Fees prescribed by Parliament					
LICENSING ACT 2003					
Premise Licence					
<u>Grant Variation</u>					
Band A	O	100.00	101.50	100.00	0.00
Band B	O	190.00	192.85	190.00	0.00
Band C	O	315.00	319.73	315.00	0.00
Band D	O	450.00	456.75	450.00	0.00
Band E	O	634.00	643.51	634.00	0.00
<u>Annual Charge</u>					
Band A	O	70.00	71.05	70.00	0.00
Band B	O	180.00	182.70	180.00	0.00
Band C	O	295.00	299.43	295.00	0.00
Band D	O	320.00	324.80	320.00	0.00
Band E	O	350.00	355.25	350.00	0.00
Copy of Licence	O	10.50	10.66	10.50	0.00
Provisional Statement	O	315.00	319.73	315.00	0.00
Minor Variation	O	89.00	90.34	89.00	0.00
Vary Designated Premises Supervisor	O	23.00	23.35	23.00	0.00
Disapply Designated Premises Supervisor	O	23.00	23.35	23.00	0.00
Transfer	O	23.00	23.35	23.00	0.00
Interim Authority	O	23.00	23.35	23.00	0.00
Notice of Interest in Premise	O	21.00	21.32	21.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
<u>CLUB PREMISES CERTIFICATE</u>					
<u>Grant/Variation</u>					
Band A	O	100.00	101.50	100.00	0.00
Band B	O	190.00	192.85	190.00	0.00
Band C	O	315.00	319.73	315.00	0.00
Band D	O	450.00	456.75	450.00	0.00
Band E	O	635.00	644.53	635.00	0.00
<u>Annual Charge</u>					
Band A	O	70.00	71.05	70.00	0.00
Band B	O	180.00	182.70	180.00	0.00
Band C	O	295.00	299.43	295.00	0.00
Band D	O	320.00	324.80	320.00	0.00
Band E	O	350.00	355.25	350.00	0.00
Minor Variation	O	89.00	90.34	89.00	0.00
Copy of Certificate	O	10.50	10.66	10.50	0.00
Notification of Change of name or Rule	O	10.50	10.66	10.50	0.00
Change of Registered Address	O	10.50	10.66	10.50	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
<u>CLUB GAMING PERMIT</u>					
<u>CLUB MACHINE GAMING PERMIT</u>					
Grant	O	200.00	203.00	200.00	0.00
Grant (Club Premises Certificate Holder)	O	100.00	101.50	100.00	0.00
Existing Operator Grant	O	100.00	101.50	100.00	0.00
Variation	O	100.00	101.50	100.00	0.00
Renewal	O	200.00	203.00	200.00	0.00
Renewal (Club Premises Certificate Holder)	O	100.00	101.50	100.00	0.00
Annual Fee	O	50.00	50.75	50.00	0.00
Copy of Permit	O	15.00	15.23	15.00	0.00
<u>LICENSED PREMISES GAMING MACHINE</u>					
Grant	O	150.00	152.25	150.00	0.00
Existing Operator Grant	O	100.00	101.50	100.00	0.00
Variation	O	100.00	101.50	100.00	0.00
Transfer	O	25.00	25.38	25.00	0.00
Annual Fee	O	50.00	50.75	50.00	0.00
Change of Name	O	25.00	25.38	25.00	0.00
Copy of Permit	O	15.00	15.23	15.00	0.00
<u>LICENSED PREMISES AUTOMATIC NOTIFICATION PROCESS</u>					
On Notification	O	50.00	50.75	50.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
TAXI LICENSING					
All Driver's Licences					
New and Renewal drivers licence fee (max 3 years)	O	73.00	74.10	90.00	17.00
Private Hire up to 8 years old - 12 months	O	139.00	141.09	145.00	6.00
Private Hire up to 8 years old - 6 months	O	81.00	82.22	84.00	3.00
All Hackney Carriages up to 8 years old (*) - 12 months	O	139.00	141.09	145.00	6.00
Non Metropolitan Hackney cabs over 8 years old (**) - 6 months	O	81.00	82.22	84.00	3.00
Metropolitan Hackney cabs between 8 - 11 years (*) - 12 months	O	139.00	141.09	145.00	6.00
Metropolitan Hackney cabs between over 11 years (**) - 6 months	O	81.00	82.22	84.00	3.00
Horse Omnibuses - any age - 12 months	O	126.00	127.89	130.00	4.00
Pedicab Omnibuses - 12 months	O	62.00	62.93	70.00	8.00
(*) does not include £30 annual hackney rank levy					
(**) does not include £15 hackney rank levy					
All Private Hire Operator's Licences					
Operate 1 - 2 vehicles	O	32.00	32.48	37.00	5.00
Operate 3 - 50 vehicles	O	158.00	160.37	180.00	22.00
Operate 51 - 100 vehicles	O	190.00	192.85	220.00	30.00
Operate 100+ vehicles	O	220.00	223.30	250.00	30.00
Miscellaneous Fees					
Transfer of Hackney Driver licence to Private Hire	O	19.50	19.79	25.00	5.50
Transfer of Private Hire Driver licence to Hackney	O	19.50	19.79	25.00	5.50
Transfer of Licence Holder - any vehicle	O	19.50	19.79	25.00	5.50
Change of Vehicle Registration - any vehicle	O	19.50	19.79	25.00	5.50
Duplicate Licence (any type)	O	13.50	13.70	15.00	1.50
Duplicate driver's badge or internal vehicle plate	O	6.50	6.60	8.00	1.50
Duplicate external vehicle plate	O	13.50	13.70	15.00	1.50
Enhanced DBS check	O	50.00	50.75	50.00	0.00
DVLA Check	O	5.00	5.08	5.00	0.00
Minimum Solicitor & Road Traffic Accident written enquiry response:					
If approved for release of data (simple)	O	38.00	38.57	50.00	12.00
If approved for release of data (complex) (charge per hour)	O	n/a	n/a	80.00	n/a
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
On-Street Car Parking Charges					
<u>Southport On-Street Red (Central Zone)</u>					
Up to 30 mins	O	0.80	0.00	0.80	0.00
Up To 1hr	O	1.50	1.52	1.50	0.00
Up To 2hrs	O	3.00	3.05	3.00	0.00
Up To 4hrs	O	5.00	5.08	5.00	0.00
<u>Southport On-Street Other Zones</u>					
Up To 30 mins	O	0.80	0.81	0.80	0.00
Up To 1hr	O	1.50	1.52	1.50	0.00
Up To 2hrs	O	3.00	3.05	3.00	0.00
Up To 4hrs	O	5.00	5.08	5.00	0.00
4hrs+	O	7.00	7.11	7.00	0.00
<u>Bootle - On-Street Town Hall Area</u>					
Up to 1hr	O	0.90	0.91	0.90	0.00
Up to 2hrs	O	1.80	1.83	1.80	0.00
Up to 4hrs	O	3.60	3.65	3.60	0.00
<u>Bootle On - Street Stanley Road</u>					
Up to 30 mins	O	0.90	0.91	0.90	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Off-Street Car Park Charges Income					
<u>Bootle Multi Storey</u>					
Up To 30 mins	S	0.90	0.91	0.90	0.00
Up To 1 hr	S	1.10	1.12	1.10	0.00
Up To 2 hrs	S	1.80	1.83	1.80	0.00
Up To 4 hrs	S	3.20	3.25	3.20	0.00
4hrs +	S	4.20	4.26	4.20	0.00
Annual Contract	S	655.00	664.83	655.00	0.00
<u>Crosby Off - Street</u>					
Up To 30 mins	S	0.30	0.30	0.30	0.00
Up To 1 hr	S	0.50	0.51	0.50	0.00
Up To 2 hrs	S	1.00	1.02	1.00	0.00
Up To 4 hrs	S	1.90	1.93	1.90	0.00
4hrs +	S	3.80	3.86	3.80	0.00
Annual Contract	S	535.00	543.03	535.00	0.00
<u>Waterloo Off - Street</u>					
Up To 30 mins	S	0.30	0.30	0.30	0.00
Up To 2 hrs	S	1.00	1.02	1.00	0.00
Up To 4 hrs	S	1.90	1.93	1.90	0.00
4hrs +	S	3.80	3.86	3.80	0.00
<u>Southport Off-Street Tulketh Street</u>					
Up To 1hr	S	0.90	0.91	0.90	0.00
Up To 2hrs	S	1.60	1.62	1.60	0.00
Up To 4hrs	S	3.20	3.25	3.20	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Off-Street Car Park Charges Income continued					
<u>Southport Off-Street Central 12</u>					
Up to 30mins	S	0.40	0.41	0.40	0.00
Up To 1hr	S	0.80	0.81	0.80	0.00
Up To 2hrs	S	1.60	1.62	1.60	0.00
Up To 3hrs	S	2.30	2.33	2.30	0.00
<u>Southport Off-Street Seawall</u>					
Up to 1hr	S	1.10	1.12	1.10	0.00
Over 1 hr	S	4.20	4.26	4.20	0.00
<u>Southport Off-Street Park & Ride</u>					
Esplanade/Fairways	#	2.00	2.03	2.00	0.00
<u>Southport Off-Street Esplanade (When Park & Ride not Operating)</u>					
Sun	S	5.00	5.08	5.00	0.00
Coaches	S	5.00	5.08	5.00	0.00
Formby Pool - Managed on behalf of the Pool Trust who set the Parking Charges					
Up To 1hr	S	1.00	1.02	1.00	0.00
Up To 2hr	S	2.00	2.03	2.00	0.00
Up To 4hrs	S	4.50	4.57	4.50	0.00
# Public Transport - Bus - zero rated					
Car parking - standard rated					
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Off-Street Car Park Charges Income continued					
LEISURE					
Bootle Leisure					
Up To 1hr	S	0.60	0.61	0.60	0.00
Up To 2hrs	S	1.10	1.12	1.10	0.00
Up To 4hrs	S	2.00	2.03	2.00	0.00
4hrs+	S	4.50	4.57	4.50	0.00
Splashworld / Dunes -					
Up to 1 hr	S	0.70	0.71	0.70	0.00
Up To 2hr	S	1.40	1.42	1.40	0.00
Up To 4hrs	S	3.20	3.25	3.20	0.00
4hrs +	S	4.50	4.57	4.50	0.00
TOURISM					
Floral Hall					
Up To 1hr	S	0.90	0.91	0.90	0.00
Up To 2hrs	S	1.60	1.62	1.60	0.00
Up To 4hrs	S	3.00	3.05	3.00	0.00
4hrs+	S	4.50	4.57	4.50	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection					
Service Details	VAT	Current Charge 2019/20	Charge if increased by	2020/21 Charge	2020/21 Increase
		£	£	£	£
<p>There are two different levels of Penalty Charge Notices (differential charging) depending on the contravention. In general a penalty charge notice issued to a vehicle in a place where parking is permitted but the motorist has failed to pay and display or has stayed beyond the permitted time will be issued with a penalty charge notice at the lower rate. Vehicles parked in a place where parking is prohibited – such as a double yellow line or on a bus stop will be issued a PCN at the higher rate.</p>					
The current charging rates are					
Higher - £70	O	70.00	71.05	70.00	0.00
-if paid within 14 days	O	35.00	35.53	35.00	0.00
Lower - £50	O	50.00	50.75	50.00	0.00
-if paid within 14 days	O	25.00	25.38	25.00	0.00
CAR PARKING					
Blue badge Parking Permit	O	10.00	10.15	10.00	0.00
Residents Privileged Parking Permit (RPP) per Vehicle Permit	O	30.00	30.45	30.00	0.00
Residents Privileged Parking Permit (RPP) per Visitors Permit	O	30.00	30.45	30.00	0.00
Parking Suspension Bay Suspension, per 5m bay per day	O	10.00	10.15	10.00	0.00
Parking Suspension (RPP Zones), per 5m bay per month	O	10.00	10.15	10.00	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

Highways and Public Protection					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
ENVIRONMENTAL CHARGES					
Dogs					
Seizure and detention of dogs - release fee for dogs collected from RSPCA within 48 hrs	O	Set by Contract Procurement	Set by Contract Procurement	Set by Contract Procurement	n/a
Seizure and detention of dogs - release fee for dogs collected from RSPCA after 48 hrs	O	Set by Contract Procurement	Set by Contract Procurement	Set by Contract Procurement	n/a
Return of seized stray dog by Council Officer		36.00	36.54	36.50	0.50
Pest Control					
Rats	S	38.50	39.08	39.00	0.50
Mice	S	38.50	39.08	39.00	0.50
Cockroaches, Fleas	S	64.50	65.47	65.50	1.00
Bedbugs	S	85.00	86.28	86.00	1.00
Cockroaches & Fleas, properties 4 or more bedrooms	S	105.50	107.08	107.00	1.50
Bedbugs, properties with 4 or more bedrooms	S	175.00	177.63	178.00	3.00
insect identification /initial assesment visit	S	32.00	32.48	32.50	0.50
Treatment of Public health pests within commercial premises	S	On Quotation	On Quotation	On Quotation	n/a
Trading Standards					
Weights and Measures Inspector - examination time verification etc	O	65.00	65.98	66.00	1.00
Weights and Measures Technical Officer - examination time verification etc	O	41.00	41.62	42.00	1.00
Poisons Act (repealed 2016/17)					
Initial registration	O	n/a	n/a	n/a	n/a
Re Registration	O	n/a	n/a	n/a	n/a
Change of details registration	O	n/a	n/a	n/a	n/a
Food Safety					
Request for FHRS reinspection	O	164.00	166.46	170.00	6.00
Export Certificate (simple)	O	56.50	57.35	58.00	1.50
Export Certificate (complex) Hourly Rate	O	80.00	81.20	80.00	0.00
Food Hygiene New Business Advice Visit	S	120.00	121.80	120.00	0.00
Food Hygiene Existing Business Visit	S	180.00	182.70	180.00	0.00
Voluntary Surrender of Food	S	63.50	64.45	65.00	1.50
Food Regulatory Advice Seminar half day (per person)	E	37.00	37.56	37.00	0.00
Food Regulatory Advice Seminar full day (per person)	E	67.00	68.01	67.00	0.00
Bespoke Food/Health& Safety/Environmental Law Advice/guidance Hourly Rate	S	100.00	101.50	100.00	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

Highways and Public Protection

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Licence to Assign (Residential)	E	193.99	196.90	193.99	0.00
Licence to Assign (Commercial)	E #	440.40	447.01	440.40	0.00
Registration Fee (Notice of Charge)	E #	131.07	133.04	131.07	0.00
Upgrade of Title	E #	220.20	223.50	220.20	0.00
Shop or Minor Commercial Lease	E #	534.77	542.79	534.77	0.00
Letter of Postponement (RTB)	E #	94.37	95.79	94.37	0.00
Standard deeds of covenant	E #	162.53	164.97	162.53	0.00
Certificates of compliance	E #	80.74	81.95	80.74	0.00
s.106 The Town & Country Planning Act 1990 (charged according to 3 bands)					
Standard agreement Band 1 (see below)	O	1,500.00	1,522.50	1,500.00	0.00
Expedited PPA Band 1 (see below)	O	2,500.00	2,537.50	2,500.00	0.00
Standard agreement Band 2 (see below)	O	2,250.00	2,283.75	2,250.00	0.00
Expedited PPA Band 2 (see below)	O	3,750.00	3,806.25	3,750.00	0.00
Standard agreement Band 3 (see below)	O	4,000.00	4,060.00	4,000.00	0.00
Expedited PPA Band 3 (see below)	O	6,000.00	6,090.00	6,000.00	0.00
Band 1: Residential Development where units known (0-50 houses) / Non-residential development: (0 - 5,000m2 floorspace) / Development where units or floorspace not known Up to 2.5ha site area).					
Band 2: Residential Development where units known (51-100 houses) / Non-residential development: (5,001 m2 - 100,000m2 floorspace) / Development where units or floorspace not known 2.5+ha - 5.0ha site area).					
Band 3: Residential Development where units known (101 houses+) / Non-residential development: (100,001m2 + floorspace) / Development where units or floorspace not known 5.0ha+site area).					
# These are all exempt unless the land/buildings are subject to an option to tax					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

SEFTON MBC FEES AND CHARGES 2020/21

Appendix C

LOCALITY SERVICES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Trade & Clinical Waste Refuse Collection Service					
Commercial Prices					
240 litre wheeled Bin	O	335.00	340.03	335.00	0.00
360 litre wheeled Bin	O	545.00	553.18	545.00	0.00
1100 litre wheeled Bin	O	1,048.00	1,063.72	1,048.00	0.00
240 litre wheeled Bin (Comingled)	O	150.00	152.25	154.00	4.00
360 litre wheeled Bin (Comingled)	O	150.00	152.25	154.00	4.00
1100 litre wheeled Bin (Comingled)	O	150.00	152.25	154.00	4.00
240 litre wheeled Bin (Food Waste)	O	342.00	347.13	347.00	5.00
240 litre wheeled Bin (Green garden waste)	O	342.00	347.13	359.00	17.00
Schools & Charity Prices					
240 litre wheeled Bin	O	185.00	187.78	189.00	4.00
360 litre wheeled Bin	O	260.00	263.90	265.00	5.00
1100 litre wheeled Bin	O	348.00	353.22	355.00	7.00
240 litre wheeled Bin (Comingled)	O	157.00	159.36	160.00	3.00
360 litre wheeled Bin (Comingled)	O	157.00	159.36	160.00	3.00
1100 litre wheeled Bin (Comingled)	O	157.00	159.36	160.00	3.00
Bulky Items collection (via contact centre) - max 3 items per call -unchanged	O	10.00	10.15	10.00	0.00
Clinical Waste - LEA Schools & Internal buildings Only	O	495.00	502.43	500.00	5.00
Duty of Care - Administration form	O	50.00	50.75	50.00	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£		£	£
Internal & Commercial Skip Charges					
Price per Lift - LEA Schools & Internal buildings Only (8 cubic yard)	O	159.00	161.39	165.00	6.00
Price per Lift - Non LEA Schools & Charities (8 cubic yard)	S	159.00	161.39	165.00	6.00
Commercial lift as above plus weight of skip x £122 per tonne					
Price per Lift - LEA Schools & Internal buildings Only (12 cubic yard)	O	237.5	241.06	247.00	9.50
Price per Lift - Non LEA Schools & Charities (12 cubic yard)	S	237.5	241.06	247.00	9.50
Commercial lift as above plus weight of skip x £122 per tonne					
Price per Lift - LEA Schools & Internal buildings Only (16 cubic yard)	O	278	282.17	289.00	11.00
Price per Lift - Non LEA Schools & Charities (16 cubic yard)	S	278	282.17	289.00	11.00
Commercial lift as above plus weight of skip x £122 per tonne					
Price per Lift - LEA Schools & Internal buildings Only (ROLANOV skip)	O	662.00	671.93	688.00	26.00
Price per Lift - Non LEA Schools & Charities (ROLANOV skip)	S	662.00	671.93	688.00	26.00
		S	Standard Rated (20%)		
		E	Exempt		
		O	Outside the scope		
		N	Zero Rated		

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
PUBLIC CONVENIENCES					
Burbo Bank, Blundellsands*	O	0.40	0.41	0.40	0.00
Eastbank Street, Southport*	O	0.40	0.41	0.40	0.00
Hill Street, Southport*	O	0.40	0.41	0.40	0.00
Park Crescent, Southport*	O	0.40	0.41	0.40	0.00
Promenade, Southport*	O	0.40	0.41	0.40	0.00
Shore Road, Ainsdale	O	0.00	0.00	0.00	0.00
South Road, Waterloo*	O	0.40	0.41	0.40	0.00
Notes					
The charge shown is per use of a facility					
Toilets highlited by '*' above operated by external contractor					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Cremated remains:					
Interment of cremated remains	O	225.00	228.38	230.00	5.00
Scatter of cremated remains (above ground Bootle Cemetery and Thornton Garden of Rest)	E	47.00	47.71	48.00	1.00
Scatter of cremated remains (below ground Duke Street Cemetery and Liverpool Road Cemetery)	E	123.00	124.85	125.00	2.00
Exhumation					
Full deceased	O	2,745.00	2,786.18	2,790.00	45.00
Cremated remains	O	350.00	355.25	355.00	5.00
Additional cemetery fees					
Chapel fees					
40 minute memorial service not involving a full-sized coffin (e.g. ashes coffin or no coffin)	O	265.00	268.98	270.00	5.00
40 minute service at Thornton Garden of Rest for a burial (adjacent booking time allocation) at Thornton Garden of Rest	O	265.00	268.98	270.00	5.00
For service at a separate Sefton Council cemetery or crematorium (double slot required: first slot for 40 minute service; second slot to allow for removal of coffin)	O	450.00	456.75	460.00	10.00
For service at a non-Sefton Council cemetery or crematorium (double slot required: first slot for 40 minute service; second slot to allow for removal of coffin)	O	535.00	543.03	550.00	15.00
Preparation of Jewish chapel and mortuary (call out fee)	O	85.00	86.28	86.00	1.00
Graves with less than 1.35m remaining depth					
Install a capping chamber (subject to sufficient depth)	O	870.00	883.05	885.00	15.00
Cemetery memorials					
Additional fee for memorial foundation (installed at new sections in Bootle Cemetery and Thornton Garden of Rest and cremated remains sections at Liverpool Road Cemetery and Thornton Garden of Rest)	O	47.00	47.71	48.00	1.00
Remove headstone (to enable an interment)	O	180.00	182.70	185.00	5.00
Remove and replace headstone (to enable an interment)	O	270.00	274.05	275.00	5.00
Right to erect a headstone	O	190.00	192.85	195.00	5.00
Right to erect a flat stone (Jewish section only)	O	190.00	192.85	195.00	5.00
Right to erect a memorial below 1cu.ft	O	42.00	42.63	42.00	0.00
Headstone Inscription fee	O	47.00	47.71	48.00	1.00
Headstone Replacement fee	O			100.00	
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Search fee					
Search register (genealogy) maximum of 3no searches	O	22.00	22.33	22.00	0.00
Crematoria					
Cremation fee					
Child under 18 years old (for information, customer is NOT charged; Sefton claim from the Children's Funeral Fund)	E	NO CHARGE	NO CHARGE	860.00	n/a
Standard sized traditional coffin or accredited green coffin	E	855.00	867.83	860.00	5.00
Standard sized traditional coffin or accredited green coffin: Tues/Wed 08:50/09:20 Southport Crematorium (introduced 01-08-17)	E	600.00	609.00	620.00	20.00
Standard sized traditional coffin or accredited green coffin: direct-cremation	E	500.00	507.50	500.00	0.00
Standard sized traditional coffin or accredited green coffin wider than 30"	E	1,100.00	1,116.50	1,120.00	20.00
Standard sized traditional coffin or accredited green coffin wider than 30": Tues/Wed 08:50/09:20 Southport Crematorium	E	800.00	812.00	815.00	15.00
Standard sized traditional coffin or accredited green coffin wider than 30": direct-cremation	E	700.00	710.50	700.00	0.00
Baby or (individual or communal) non-viable foetus (NVFs) - hospital fee	E	243.00	246.65	247.00	4.00
Medical referees fee (for information only inc. in cremation fee)	E	20.00	20.30	20.00	0.00
40 minute extension to chapel service	E	185.00	187.78	190.00	5.00
Use of organ (not including organist)	S	12.00	12.18	12.00	0.00
Strewing of remains from a non-Sefton crematorium	E	60.00	60.90	60.00	0.00
Saturday strewing fee	E	52.00	52.78	60.00	8.00
Cremated remains casket	S	100.00	101.50	100.00	0.00
Cremation of blocks and slides	E	243.00	246.65	247.00	4.00
Separation of remains	S	53.00	53.80	53.00	0.00
Chapel media services:					
One holding image	S			20.00	
Holding image and tributes: maximum of 20 images	S			50.00	
Holding image and tributes: maximum of 30 images	S			60.00	
Recording on to memory stick	S			60.00	
Live webcasting of chapel service	S			60.00	
Any combination of images and tributes	S			POA	
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
		£	£	£	£
Baby memorial Garden Duke Street Cemetery					
Vase plaque 20 year lease	S	350.00	355.25	350.00	0.00
Vase plaque renewal of 20 year lease	S	250.00	253.75	250.00	0.00
Petal plaque 20 year lease	S	250.00	253.75	250.00	0.00
Petal plaque renewal of 20 year lease	S	210.00	213.15	210.00	0.00
Discontinued memorials (available to existing customers only)					
Thornton Garden of Rest					
Rose bed memorial single nameplate on a wooden stand - DISCONTINUED	S	62.00	62.93	n/a	n/a
Rose bed memorial double nameplate on a wooden stand - DISCONTINUED	S	90.00	91.35	n/a	n/a
Granite nameplate on a metal stand	S	195.00	197.93	200.00	5.00
Southport Crematorium					
York stone kerbs					
Reface (removal of all inscriptions)	S	123.00	124.85	125.00	2.00
Inscription of up to 60 letters (to a maximum of 240 letters)	S	150.00	152.25	153.00	3.00
Inscription of individual letter	S	10.00	10.15	10.00	0.00
Replacement brass plaque	S	175.00	177.63	178.00	3.00
Shrub tag	S	42.00	42.63	50.00	8.00
Miscellaneous charges					
Bench sponsorship (subject to availability)	O	900.00	913.50	915.00	15.00
Failure to observe allotted funeral time	O	245.00	248.68	250.00	5.00
Alteration to arrangements	O	125.00	126.88	130.00	5.00
Assistance with "self managed" funeral conducted without a funeral director = Fee + additional%					
Cremation	E	fee + up to 50%	fee + up to 50%	fee + up to 50%	n/a
Burial	O	fee + up to 50%	fee + up to 50%	fee + up to 50%	n/a
<p style="margin-left: 40px;">S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

SEFTON MBC FEES AND CHARGES 2020/21

Appendix C

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2020/21 Increase
CHARGES FOR PARK/ COAST SITE HIRE FOR EVENTS		£	£	£	£
ALL GREEN SEFTON SITES including parks, playing fields, beaches as appropriate					
Commercial application administration registration fee (under 100 attendees anticipated)	S	30.00	30.45	31.00	1.00
Commercial application administration registration fee (under 101-400 attendees anticipated)	S	60.00	60.90	61.00	1.00
Commercial application administration registration fee (over 401 attendees anticipated)	S	120.00	121.80	122.00	2.00
Community group or not for profit group administration fee	S	0.00	0.00	0.00	0.00
Use of sites for fairs or circuses per week (subject to negotiation for smaller sites, and discounts for multiple weeks)	S	3,500.00	3,552.50	3,500.00	0.00
use of sites for fairs or circuses per part week (four days)	S	2,800.00	2,842.00	2,800.00	0.00
use of sites for fairs or circuses per day	S	800.00	812.00	800.00	0.00
Commercial Wedding or Civil Ceremony photographs in Green Sefton sites per hour	S	50.00	50.75	51.00	1.00
NEW Commercial Still Photography Permit (Annual) Ground based	S	0.00	n/a	1,000.00	n/a
Whole site hire	E	As determined by Head of Locality Services	As determined by Head of Locality Services	As determined by Head of Locality Services	n/a
Part site hire (e.g. fernery, bandstand, play area, dog exercise area etc.)	S	As determined by Head of Locality Services	As determined by Head of Locality Services	As determined by Head of Locality Services	n/a
Pavilion hire (incl ADC) (per half day)	S	30.00	30.45	31.00	1.00
Pavilion hire(incl ADC) (per full day)	S	50.00	50.75	51.00	1.00
Charges for filming, profit making /commercial activities:					
Per half day	S	£150 or as determined by Head of Locality Services	£152.25 or as determined by Head of Locality Services	£200 or as determined by Head of Locality Services	50.00
Per day	S	£300 or as determined by Head of Locality Services	£304.50 or as determined by Head of Locality Services	£400 or as determined by Head of Locality Services	100.00
CHANGE Use of Green Sefton sites for Boot Camp or commercial exercise classes per session 1 : 1 personal training	S	£10 or as determined by Head of Locality Services	£10.15 or as determined by Head of Locality Services	10.00	0.00
CHANGE Use of Green Sefton sites for Boot Camp or commercial exercise classes per session	S	£10 or as determined by Head of Locality Services	£10.15 or as determined by Head of Locality Services	50.00	40.00
NEW Annual Permit for Use of Green Sefton sites for Boot Camp or commercial exercise classes per annum	S	n/a	n/a	500.00	n/a
Reinstatement costs for sites damaged during organised / permitted events	O	full cost plus officer time and 10%	full cost plus officer time and 10%	full cost plus officer time and 15%	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
		£	£	£	£
CHARGES FOR HIRE OF FACILITIES FOR EVENTS contd					
advertising on sites - boundary railings, within play areas and other agreed features etc.:					
All Sites (previously Tier 1 Sites): 1 Week	S	50.00	50.75	51.00	1.00
All Sites (previously Tier 1 Sites): 2 Weeks	S	75.00	76.13	76.00	1.00
All Sites (previously Tier 1 Sites): 1 Month	S	150.00	152.25	150.00	0.00
All Sites (previously Tier 1 Sites): 2 Month	S	300.00	304.50	300.00	0.00
All Sites (previously Tier 1 Sites): 3 Month	S	450.00	456.75	450.00	0.00
All Sites (previously Tier 1 Sites): Removal of unauthorised banners	S	50.00	50.75	50.00	0.00
All Sites (previously Tier 1 Sites): Removed and disposal of outdated banners	S	15.00	15.23	15.00	0.00
Tier 2 Sites: 1 Week - now included above	S	15.00	15.23	n/a	n/a
Tier 2 Sites: 2 Weeks - now included above	S	30.00	30.45	n/a	n/a
Tier 2 Sites: 1 Month - now included above	S	50.00	50.75	n/a	n/a
Tier 2 Sites: 2 Month - now included above	S	100.00	101.50	n/a	n/a
Tier 2 Sites: 3 Month - now included above	S	150.00	152.25	n/a	n/a
Tier 2 Sites: Removal of unauthorised banners - now included above	S	50.00	50.75	n/a	n/a
Tier 2 Sites: Removed and disposal of outdated banners - now included above	S	15.00	15.23	n/a	n/a
Permitted Activities on Green Sefton Land					
Charge for permit for use of Kitebeach	S	25.00	25.38	25.00	0.00
Charge for Vehicle Permit for recreational boat launching	TBC	25.00	25.38	25.00	0.00
Charge for Vehicle Permit for setting nets and lines	TBC	25.00	25.38	25.00	0.00
NEW Green Sefton lost key replacement key	O	n/a	n/a	10.00	n/a
Green Sefton gate key refundable deposit with return of key	O	10.00	10.15	10.00	0.00
Permit for horseriders using beach	S	25.00	25.38	25.00	0.00
DELETE Permit for commercial use of drones - avu	S	50.00	50.75	n/a	n/a
NEW Commercial - Drone Footage	S	n/a	n/a	As determined by Head of Locality Services	n/a
NEW Procurement of Council Services - Drone Footage - per hour	S	n/a	n/a	125.00	n/a
Use of Green Sefton sites by commercial dog walking companies	S	50.00	50.75	50.00	0.00
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
		£	£	£	£
OUTDOOR RECREATION					
Allotment Rents:-					
Annual rents					
Full plot	O	106.00	107.59	108.00	2.00
Half Plot	O	80.00	81.20	81.00	1.00
NEW Non-Sefton Resident - Full Plot	O	n/a	n/a	216.00	n/a
NEW Non-Sefton Resident - Half Plot	O	n/a	n/a	162.00	n/a
Utilities:					
To be determined on a site by site/use basis	S	actual cost plus 15% administration fee	actual cost plus 15% administration fee	actual cost plus 15% administration fee	n/a
Allotment tenancy set up charge	O	50.00	50.75	55.00	5.00
Playing fields					
Cricket (adults)	S	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	n/a
Football - adults per season (start Sept to mid May) with changing room hire	S	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	n/a
Football - adults per season (start Sept to mid May)withOUT changing room hire	S	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	n/a
Football: Junior (per season start Sept to mid May) with changing room hire					
11 v 11	E*	261.00	264.92	275.00	14.00
9 v 9	E*	215.00	218.23	229.00	14.00
7 v 7	E*	169.00	171.54	182.00	13.00
5 v 5	E*	169.00	171.54	182.00	13.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
OUTDOOR RECREATION Continued		£	£	£	£
Playing fields					
Football: Junior (per season start Sept to mid May) without changing room hire					
11 v 11	E*	210.00	213.15	224.00	14.00
9 v 9	E*	169.00	171.54	182.00	13.00
7 v 7	E*	143.00	145.15	155.00	12.00
5 v 5	E*	143.00	145.15	155.00	12.00
Baseball	S	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	n/a
Rugby - adults per season (start Sept to mid May) with changing room hire	S	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	n/a
Rugby - adults per season (start Sept to mid May) without changing room hire	S	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	n/a
Rugby - junior per season (start Sept to mid May) with changing room hire					
senior	E*	261.00	264.92	265.00	4.00
midi	E*	215.00	218.23	219.00	4.00
mini	E*	169.00	171.54	172.00	3.00
Rugby - junior per season (start Sept to mid May) without changing room hire					
senior	E*	209.00	212.14	223.00	14.00
midi	E*	169.00	171.54	182.00	13.00
mini	E*	143.00	145.15	155.00	12.00
Bowling Greens (adults)	S	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	Full recharge of Grounds maintenance,repairs and utility costs plus a 15% administration fee for utilities	n/a
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
		£	£	£	£
<u>CHARGES FOR GREEN SEFTON PROFESSIONAL / ADVISORY SERVICES</u>					
ALL GREEN SEFTON SERVICES including Arboricultural Reports , Flood and Coastal Erosion Risk Management, Grounds Maintenance Expertise, Countryside Management Advice, Playground Safety checks and monitoring.					
Professional advice, site visits, with report/ letter/ plan to schools, other external bodies/ land owners etc - per hour	S	officer time per hour plus 15%	officer time per hour plus 15%	officer time per hour plus 15%	n/a
Works arising from the above (such as grounds maintenance, repairs, improvements etc)	S	actual costs plus 15%	actual costs plus 15%	actual costs plus 15%	n/a
Charges for production of site furniture					
DELETE Standard Oak seat with back rest - now included in Site furniture	S	650.00	659.75	n/a	n/a
Site furniture (bins, benches, noticeboards etc.)	S	full costs, officer time per hour plus 15%	full costs, officer time per hour plus 15%	full costs, officer time per hour plus 15%	n/a
DELETE Engraving Service (charge per hour, materials extra) - replaced by charges below	S	25.00	25.38	n/a	n/a
Engraving Service (materials extra) set up charge	S	n/a	n/a	10.00	n/a
Engraving Service (materials extra) charge per letter	S	n/a	n/a	3.00	n/a
<u>Publications</u>					
Sandscape Book (as agreed with HLF - income to go to book fund to fund further reprints)	N	15.00	15.23	15.00	0.00
General publications	N	actual costs plus 15%	actual costs plus 15%	full cost recovery plus 15%	n/a
<u>Flood and coastal erosion risk management</u>					
Land Drainage Consent (per application per structure)	O	50.00	50.75	50.00	0.00
Note: The fee is currently set by the flood and water management act 2010					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
INCLUSION PROGRAMME / ENVIRONMENTAL EDUCATION / TRAINING ACTIVITIES					
Fully supervised / facilitated by Green Sefton Staff					
Day rate for Service Users	N	45.00	45.68	46.00	1.00
Forest School and Beach School Session	E	150.00	152.25	175.00	25.00
NEW Forest School and Beach School 6 sessions	E	n/a	n/a	900.00	n/a
Forest School and Beach School Training / Taster Day per person half day	E	35.00	35.53	36.00	1.00
Forest School and Beach School Training / Taster Day per person full day	E	50.00	50.75	51.00	1.00
DELETE Forest School and Beach School Training / Taster Day per person twilight session	E	25.00	25.38	n/a	n/a
NEW School Environmental Education Session	E	n/a	n/a	75.00	n/a
Charge for Events and Activities for the General Public					
Charge for public event / activity per child (variable charge)	S	0.50-5.00	0.51 - 5.08	0.50-5.00	0.00
Charge for public event / activity per adult (variable charge)	S	1.00-10.00	1.02 - 10.15	1.00-10.00	0.00
Holiday Club per child per day (non-subsidised without parents)	S	25.00	25.38	26.00	1.00
Charges for External Groups / Organisations					
Guided walk / talk (at Sefton Council site or premises)	S	30.00	30.45	50.00	30.00
Guided walk / talk (off site)	S	£30 plus travel expenses	£30.45 plus travel expenses	£50 plus travel expenses	20.00
Environmental activity off site (requested by others)	S	£30 plus travel expenses	£30.45 plus travel expenses	£50 plus travel expenses	20.00
Group Team Building / Away Days - non residential up to 15 people (refreshments extra)	S	£500 or as determined by Head of Locality Services	£507.50 or as determined by Head of Locality Services	£500 or as determined by Director of Head of Locality Services	0.00
Group Team Building / Away Days - non residential 16 - 30 people (refreshments extra)	S	£900 or as determined by Head of Locality Services	£913.50 or as determined by Head of Locality Services	£900 or as determined by Director of Head of Locality Services	0.00
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
Green Sefton Membership					
Green Sefton Personal Membership					
Bronze Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Silver Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Gold Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Platinum Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Green Sefton Corporate Membership					
Bronze Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Silver Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Gold Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Platinum Membership	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
SOUTHPORT GOLF LINKS					
Green Fees					
Adult - Mon/Fri	E*	14.75	14.97	14.75	0.00
Sat/Sun/Bank Hols	E*	16.75	17.00	16.75	0.00
Choices Level 1 Card: Mon - Fri only	E*	10.75	10.91	10.75	0.00
Summer (play allowed mornings only)					
Over 60's	E*	12.75	12.94	12.75	0.00
Intermediates - (Aged 17 up to & incl 21 years)					
Monday - Friday	E*	12.75	12.94	12.75	0.00
Child (up to and including age 16)	E*	6.75	6.85	6.75	0.00
Child (up to and including age 16) - festival of golf	E*	0.00	0.00	0.00	0.00
9 Hole rate (all ages)	E*	8.75	8.88	8.75	0.00
Non player - adult	E*	0.00	0.00	0.00	0.00
- child	E*	0.00	0.00	0.00	0.00
Summer Twilight ticket - Mon - Fri	E*	10.75	10.91	10.75	0.00
Summer Twilight ticket - Sat - Sun - Bank Holiday	E*	13.75	13.96	13.75	0.00
Winter Twilight ticket - Mon - Fri	E*	6.75	6.85	6.75	0.00
Winter Twilight ticket - Sat-Sun-Bank Holiday	E*	6.75	6.85	6.75	0.00
(twilight ticket only to be issued no more than 2 hours before sunset - juniors play at junior rate)					
* Restricted Times & use (after 11am Mon-Fri from 1st April - 31st October)					
	S	Standard Rated (20%)			
	E	Exempt			
	O	Outside the scope			
	N	Zero Rated			

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
		£	£	£	£
SOUTHPORT GOLF COURSE Continued					
Alternate Use					
Foot Golf	E*	4.75	4.82	4.75	0.00
Frisbee Golf	E*	4.75	4.82	4.75	0.00
NEW Driving Range					
Baskets of balls	E*	n/a	n/a	To be set by Head of Locality Services in agreement with Cabinet Member	n/a
Other charges	TBC	n/a	n/a	To be set by Head of Locality Services in agreement with Cabinet Member	n/a
Season Tickets					
5 DAY - Mon - Fri only	E*	453.00	459.80	453.00	0.00
6 DAY- Mon - Fri & Sat or Sun	E*	602.00	611.03	602.00	0.00
2 DAY Mon or Tues or Wed or Thurs or Fri plus Sat or Sun (club members only)	E*	360.00	365.40	360.00	0.00
Weekend Contract	E*	415.00	421.23	415.00	0.00
10 Round Contract	E*	140.00	142.10	140.00	0.00
9 Hole Contract	E*	200.00	203.00	200.00	0.00
Intermediates					
- Mon - Fri only (5 days only)	E*	260.00	263.90	260.00	0.00
- Mon - Fri & Sat or Sun (6 days only)	E*	392.50	398.39	392.50	0.00
Child - Mon - Fri	E*	80.00	81.20	80.00	0.00
Child - 7 Day - first child with any contract bought	E*	26.00	26.39	26.00	0.00
Child - 7 Day - for participants of Festival of Golf	E*	0.00	0.00	0.00	0.00
Over 60s - Mon - Fri only * (5 days only)	E*	287.00	291.31	287.00	0.00
Over 60s - 6 days only *	E*	391.50	397.37	391.50	0.00
Active Sefton Contract - both courses	E*	360.00	365.40	360.00	0.00
Active Workforce Contract - both courses	E*	360.00	365.40	360.00	0.00
* Restricted Times & use (after 11am Mon-Fri from 1st April - 31st October)					
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
		£	£	£	£
BOOTLE GOLF COURSE					
Green Fees					
Adult - Mon/Fri	E*	11.90	12.08	11.90	0.00
Sat/Sun/Bank Hols	E*	14.90	15.12	14.90	0.00
Over 60s, Mon / Fri only	E*	7.90	8.02	7.90	0.00
Junior (up to and including aged 16)	E*	6.90	7.00	6.90	0.00
Child (up to and including age 16) - festival of golf	E*	0.00	0.00	0.00	0.00
9-Hole fee	E*	6.90	7.00	6.90	0.00
Summer Twilight ticket Mon - Fri	E*	7.40	7.51	7.40	0.00
Summer Twilight ticket Sat / Sun / Bank Hols	E*	7.40	7.51	7.40	0.00
Winter Twilight ticket Mon - Fri	E*	7.40	7.51	7.40	0.00
Winter Twilight ticket Sat / Sun / Bank Hols	E*	7.40	7.51	7.40	0.00
(twilight ticket only to be issued no more than 2 hours before sunset - junior players at junior rate)					
Season Tickets					
5-day (Mon - Fri)	E*	412.00	418.18	412.00	0.00
NEW 6 day (mon-fri plus sat or sun)	E*	n/a	n/a	522.00	n/a
7 Day	E*	612.00	621.18	612.00	0.00
Weekend Contract	E*	450.00	456.75	450.00	0.00
10 Round Contract	E*	110.00	111.65	110.00	0.00
9 hole contract	E*	180.00	182.70	180.00	0.00
Over 60s (Mon - Fri only)	E*	277.50	281.66	277.50	0.00
Junior (7 Day)	E*	80.00	81.20	80.00	0.00
Child - 7 Day - first child with any contract bought	E*	26.00	26.39	26.00	0.00
Child - 7 Day - for participants of Festival of Golf	E*	0.00	0.00	0.00	0.00
NEW Driving Range					
Baskets of balls	E*	n/a	n/a	To be set by Head of Locality Services in agreement with Cabinet Member	n/a
Other charges	TBC	n/a	n/a		n/a
Alternate Use					
Foot Golf	E*	4.75	4.82	4.75	0.00
Frisbee Golf	E*	4.75	4.82	4.75	0.00
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
WITH ACTIVE SEFTON LEISURE CARD		£	£	£	£
SOUTHPORT GOLF LINKS					
Active sefton Leisure card - see Communities - Sports fees					
Green Fees					
Adult - Mon/Fri	E*	13.75	13.96	13.75	0.00
Sat/Sun/Bank Hols	E*	15.75	15.99	15.75	0.00
Intermediate - (Aged 17 up to & incl 21 years)					
Monday - Friday	E*	9.75	9.90	9.75	0.00
Sat/Sun/Bank Holidays	E*	11.75	11.93	11.75	0.00
Child (up to and including age 16)	E*	6.75	6.85	6.75	0.00
Non player - adult	E*	1.00	1.02	1.00	0.00
- child	E*	1.00	1.02	1.00	0.00
Summer Twilight ticket - Mon - Fri	E*	10.75	10.91	10.75	0.00
Summer Twilight ticket - Sat - Sun - Bank Holiday	E*	13.75	13.96	13.75	0.00
Winter Twilight ticket - Mon - Fri	E*	6.75	6.85	6.75	0.00
Winter Twilight ticket - Sat-Sun-Bank Holiday	E*	6.75	6.85	6.75	0.00
(twilight ticket only to be issued no more than 2 hours before sunset)					

S Standard Rated (20%)
 E Exempt
 O Outside the scope
 N Zero Rated

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON					
Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
Miscellaneous Charges		£	£	£	£
COMPULSORY INSURANCE					
SOUTHPORT GOLF LINKS					
Insurance per round (additional to green fees)	E	1.25	1.27	1.25	0.00
Insurance per annual season ticket (additional to green fees)	E	20.00	20.30	20.00	0.00
BOOTLE GOLF COURSE					
Insurance per round (additional to green fees)	E	1.10	1.12	1.10	0.00
Insurance per annual season ticket (additional to green fees)	E	20.00	20.30	20.00	0.00
Contract Cancellation Protection	E	15.00	15.23	15.00	0.00
PLAYING WITHOUT BOOKING or WITHOUT GIVING PRIOR NOTIFICATION OF INTENTION TO PLAY	E*	40.00	40.60	40.00	0.00
Administration fee (applicable to contracts applied for mid year (after 1st June)	E*	25.00	25.38	25.00	0.00
Instalment plan (5 payments)					
adult, colt	E*	50.00	50.75	50.00	0.00
child	E*	25.00	25.38	25.00	0.00
over 60s	E*	50.00	50.75	50.00	0.00
Direct debit (12 equal payments)	E*	0.00	0.00	0.00	0.00
E* - Exemption only applies to Individuals and Not For Profit Groups or when the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
<p>S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated</p>					

(*) CPI Inflation rate @ November 2019

1.50%

LOCALITY SERVICES - GREEN SEFTON

Service Details	VAT Rate	Current Charge 2019/20	Charge if increased by CPI inflation (*) 2020/21	2020/21 Charge	2019/20 Increase
			£	£	£
Ainsdale and Southport Beach Parking					
Admission (All Day 10.00 - 20.30 tba)	S	6.00	6.09	8.00	2.00
NEW Admission (Late Fee 16.00 - 20.30 tba)	S	n/a	n/a	4.00	n/a
Season ticket (Foreshore Ticket) covers Southport and Ainsdale	S	45.00	45.68	60.00	15.00
Horseboxes and/or minibus (All Day 10.00 - 20.30 tba)	S	10.00	10.15	14.00	4.00
NEW Horseboxes and/or minibus (Late Fee 16.00 - 20.30)	S	N/a	N/a	7.00	N/a
NEW Vehicle Recovery Direct - Outside the defined parking area (Limited availability - e.g. if inhouse team/ tractor are available)	S	N/a	N/a	100.00	N/a
NEW Vehicle Recovery Administration (if via external contractor)	S	N/a	N/a	50.00	N/a
NEW unauthorised vehicle access charge	S	N/a	N/a	100.00	N/a
Green Sefton:Enterprise					
Site Inspection, measuring, evaluation - per hour	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
General Maintenance - cleansing, weeding, planting etc - per hour	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Machinery work - Tractor, Ride on etc - per hour	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
Digger work - per hour	S	N/a	N/a	to be set by Head of Locality Services in agreement with Cabinet Member	N/a
S Standard Rated (20%) E Exempt O Outside the scope N Zero Rated					

(*) CPI Inflation rate @ November 2019

1.50%

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Appendix D: Forecast Capital Programme 2020/21 to 2021/22

<u>CURRENT GRANT ALLOCATIONS AND OTHER FUNDING</u>	<u>2020/21</u>	<u>2021/22</u>
	£'000	£'000
<u>ADULT SOCIAL CARE</u>		
Disabled Facilities Grant	1,146	-
Double to Single Handed Care Equipment	398	-
Community Equipment - Children & Adult	350	-
ICT Development & Transformation	97	-
Community Equipment Store - Refurbishment	9	-
Occupational Therapist Support	107	-
Assistive Technology Supported Living	140	-
Care Home Improvements	400	-
Changing Places	140	-
Retail Model within Health and Wellbeing Hubs	450	-
Programme Support Extra Care & Assistive Technology	162	-
Extra Care Housing	1,500	-
Improvement Programme - Complex Needs	1,200	-
<u>COMMUNITIES</u>		
Crosby Lakeside Adventure Centre Watersports	17	-
Libraries	394	-
<u>CORPORATE SERVICES</u>		
Corporate Maintenance	20	-
Southport Theatre Convention Centre - Essential Maintenance	124	-
St John Stone Site - Infrastructure Works	623	-
PSR - Cost of Change	212	-
<u>ECONOMIC GROWTH AND HOUSING</u>		
Capital Priorities Fund	40	-
Economic Development	50	-
HMRI	57	-
Southport Pier	171	-
<u>EDUCATION EXCELLENCE</u>		
School General Planned Maintenance	1,255	-
Farnborough Rd Infants - Boiler	37	-
Farnborough Rd Juniors - wiring and brickwork	152	-
Forefield Infants - toilets	9	-
Forefield Juniors - Asbestos Removal	121	-
Grange Primary - boiler and rewiring	360	-
Hatton Hill Primary - Access Corridor	1	-
Linacre Primary - boiler and kitchen dining room link	89	-
Linaker Primary - 1 Form entry and cold water storage	149	-
Lydiat Primary - rewiring and general refurbishment	524	-
Redgate Primary - rewiring	39	-
Freshfield Primary - boiler	70	-
Great Crosby - remodelling phase 4	1,015	24

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CURRENT GRANT ALLOCATIONS AND OTHER FUNDING – Cont'd	<u>2020/21</u> £'000	<u>2021/22</u> £'000
Hudson Primary - heating ducts	478	49
Merefield Special - replace canopy	35	-
Netherton Moss Primary - rewiring	187	17
Norwood Primary - remodelling	6	-
Woodlands Primary - rewiring	371	-
Crosby High School - accessibility works	32	-
IMPACT PRU and AP - refurbishment	533	-
Rowan Park School - expansion	326	-
<u>HIGHWAYS & PUBLIC PROTECTION</u>		
Southport East West Links	330	-
Road Safety Schemes	40	-
Strategic Planning	160	-
A59 Maghull Route Management	1,052	-
Bridges & Structures	55	-
A565 Northern Key Corridor Improvements	105	-
<u>LOCALITY SERVICES</u>		
Burials & Cremation Insourcing - Vehicles & Equipment	200	-
Flood Management Schemes	965	500
Parks Schemes	244	39
Total Current Grant Allocations and Other Funding	16,747	629

<u>GRANT ALLOCATIONS 2020/21 and 2021/22</u>	<u>2020/21</u> £'000	<u>2021/22</u> £'000
<u>School Allocations</u>		
Devolved Formula Capital	347	347
Capital Maintenance	1,518	1,518
Basic Need	1,847	-
High Needs - Special Educational Needs & Disabilities	167	-
Total	3,879	1,865
<u>Transport Allocations</u>		
LTP - Highways Maintenance Block	2,298	2,298
LTP - Integrated Transport Block	990	990
LTP - Additional Key Route Network	405	405
Sustainable Urban Development Fund	1,085	825
Merseyside Local Growth Fund STEP	1,067	-
Total	5,845	4,518
<u>Better Care Fund</u>	4,251	4,251
Total Grant Allocations 2020/21 and 2021/22	13,975	10,634

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<u>STRATEGIC INVESTMENT SCHEMES 2020/21 and 2021/22</u>		<u>2020/21</u>	<u>2021/22</u>
		£'000	£'000
<u>Grant Funded</u>			
Bootle & Southport Town Centre Commission		750	-
Cambridge Rd Centre		1,145	-
Crosby Lakeside Activity Centre		3,100	-
	Total	4,995	-
<u>Prudential Borrowing</u>			
Winter Service Facility		2,632	-
Vehicle Plant & Equipment Purchase*		9,893	427
	Total	12,525	427
<u>Capital Receipts</u>			
Transport Contributions (10%)		1,440	-
Essential Maintenance - Victoria Baths		328	-
Essential Maintenance - Southport Theatre		236	-
Essential Maintenance - Council Wide Programme		2,721	-
	Total	4,725	-
	Total Strategic Investment 2020/21 and 2021/22	22,245	427
(* 5 year programme approved total expenditure £11.780m)			

<u>Summary Total Capital Programme 2020/21 and 2021/22</u>		<u>2020/21</u>	<u>2021/22</u>
		£'000	£'000
Current Grant Allocations and Other Funding		16,747	629
Grant Allocations 2020/21 and 2021/22		13,975	10,634
Strategic Investment Schemes 2020/21 and 2021/22		22,245	427
	Total Capital Programme	52,967	11,690

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